



Rep. Jay Hoffman

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1 AMENDMENT TO SENATE BILL 1939

2 AMENDMENT NO. _____. Amend Senate Bill 1939, AS AMENDED,
3 by replacing everything after the enacting clause with the
4 following:

5 "ARTICLE 5. TRANSPORTATION FUNDING PROTECTION

6 Section 5-1. Short title. This Article may be cited as the
7 Transportation Funding Protection Act. References in this
8 Article to "this Act" mean this Article.

9 Section 5-10. Transportation funding.

10 (a) It is known that transportation funding is generated by
11 several transportation fees outlined in Section 2 of the Motor
12 Fuel Tax Act, Section 5-1035.1 of the Counties Code, Section
13 8-11-2.3 of the Illinois Municipal Code, and Sections 3-805,
14 3-806, 3-815, 3-818, 3-819, 3-821, and 6-118 of the Illinois
15 Vehicle Code.

1 (b) The proceeds of the funds described in this Act and all
2 other funds described in Section 11 of Article IX of the
3 Illinois Constitution are dedicated to transportation purposes
4 and shall not, by transfer, offset, or otherwise, be diverted
5 by any local government, including, without limitation, any
6 home rule unit of government, to any purpose other than
7 transportation purposes. This Act is declarative of existing
8 law.

9 ARTICLE 15. AMENDATORY PROVISIONS

10 Section 15-10. The Use Tax Act is amended by changing
11 Section 9 as follows:

12 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

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

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

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

26 Except as provided in this Section, on or before the

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

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

21 1. The name of the seller;

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

25 3. The total amount of taxable receipts received by him
26 during the preceding calendar month from sales of tangible

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

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

6 5. The amount of tax due;

7 5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

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

1 requirements of this Section.

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

1 the month of lowest liability in such 4 quarter period). If the
2 month during which such tax liability is incurred begins on or
3 after January 1, 1985, and prior to January 1, 1987, each
4 payment shall be in an amount equal to 22.5% of the taxpayer's
5 actual liability for the month or 27.5% of the taxpayer's
6 liability for the same calendar month of the preceding year. If
7 the month during which such tax liability is incurred begins on
8 or after January 1, 1987, and prior to January 1, 1988, each
9 payment shall be in an amount equal to 22.5% of the taxpayer's
10 actual liability for the month or 26.25% of the taxpayer's
11 liability for the same calendar month of the preceding year. If
12 the month during which such tax liability is incurred begins on
13 or after January 1, 1988, and prior to January 1, 1989, or
14 begins on or after January 1, 1996, each payment shall be in an
15 amount equal to 22.5% of the taxpayer's actual liability for
16 the month or 25% of the taxpayer's liability for the same
17 calendar month of the preceding year. If the month during which
18 such tax liability is incurred begins on or after January 1,
19 1989, and prior to January 1, 1996, each payment shall be in an
20 amount equal to 22.5% of the taxpayer's actual liability for
21 the month or 25% of the taxpayer's liability for the same
22 calendar month of the preceding year or 100% of the taxpayer's
23 actual liability for the quarter monthly reporting period. The
24 amount of such quarter monthly payments shall be credited
25 against the final tax liability of the taxpayer's return for
26 that month. Before October 1, 2000, once applicable, the

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 require.

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

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

1 if the Department and such agency or State officer determine
2 that this procedure will expedite the processing of
3 applications for title or registration.

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

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

25 If the user who would otherwise pay tax to the retailer
26 wants the transaction reporting return filed and the payment of

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

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

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

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

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

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

26 Beginning January 1, 1990, each month the Department shall

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

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

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

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

1 selling price of sales tax holiday items.

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

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

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

25 Beginning July 1, 2013, each month the Department shall pay
26 into the Underground Storage Tank Fund from the proceeds

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

14 Beginning July 1, 2015, of the remainder of the moneys
15 received by the Department under this Act, the Service Use Tax
16 Act, the Service Occupation Tax Act, and the Retailers'
17 Occupation Tax Act, each month the Department shall deposit
18 \$500,000 into the State Crime Laboratory Fund.

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

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

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

1 payable for such fiscal year pursuant to clause (b) of the
2 preceding sentence. The moneys received by the Department
3 pursuant to this Act and required to be deposited into the
4 Build Illinois Fund are subject to the pledge, claim and charge
5 set forth in Section 12 of the Build Illinois Bond Act.

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

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

1	2001	80,000,000
2	2002	93,000,000
3	2003	99,000,000
4	2004	103,000,000
5	2005	108,000,000
6	2006	113,000,000
7	2007	119,000,000
8	2008	126,000,000
9	2009	132,000,000
10	2010	139,000,000
11	2011	146,000,000
12	2012	153,000,000
13	2013	161,000,000
14	2014	170,000,000
15	2015	179,000,000
16	2016	189,000,000
17	2017	199,000,000
18	2018	210,000,000
19	2019	221,000,000
20	2020	233,000,000
21	2021	246,000,000
22	2022	260,000,000
23	2023	275,000,000
24	2024	275,000,000
25	2025	275,000,000
26	2026	279,000,000

1	2027	292,000,000
2	2028	307,000,000
3	2029	322,000,000
4	2030	338,000,000
5	2031	350,000,000
6	2032	350,000,000

7 and

8 each fiscal year

9 thereafter that bonds

10 are outstanding under

11 Section 13.2 of the

12 Metropolitan Pier and

13 Exposition Authority Act,

14 but not after fiscal year 2060.

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

1 has been deposited.

2 Subject to payment of amounts into the Build Illinois Fund
3 and the McCormick Place Expansion Project Fund pursuant to the
4 preceding paragraphs or in any amendments thereto hereafter
5 enacted, beginning July 1, 1993 and ending on September 30,
6 2013, the Department shall each month pay into the Illinois Tax
7 Increment Fund 0.27% of 80% of the net revenue realized for the
8 preceding month from the 6.25% general rate on the selling
9 price of tangible personal property.

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

23 Subject to payment of amounts into the Build Illinois Fund,
24 the McCormick Place Expansion Project Fund, the Illinois Tax
25 Increment Fund, and the Energy Infrastructure Fund pursuant to
26 the preceding paragraphs or in any amendments to this Section

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

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

24 Beginning July 1, 2021 and until July 1, 2022, subject to
25 the payment of amounts into the State and Local Sales Tax
26 Reform Fund, the Build Illinois Fund, the McCormick Place

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

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

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

23 As soon as possible after the first day of each month, upon
24 certification of the Department of Revenue, the Comptroller
25 shall order transferred and the Treasurer shall transfer from
26 the General Revenue Fund to the Motor Fuel Tax Fund an amount

1 equal to 1.7% of 80% of the net revenue realized under this Act
2 for the second preceding month. Beginning April 1, 2000, this
3 transfer is no longer required and shall not be made.

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

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

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

18 Section 15-15. The Service Use Tax Act is amended by
19 changing Section 9 as follows:

20 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

21 Sec. 9. Each serviceman required or authorized to collect
22 the tax herein imposed shall pay to the Department the amount
23 of such tax (except as otherwise provided) at the time when he
24 is required to file his return for the period during which such

1 tax was collected, less a discount of 2.1% prior to January 1,
2 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
3 year, whichever is greater, which is allowed to reimburse the
4 serviceman for expenses incurred in collecting the tax, keeping
5 records, preparing and filing returns, remitting the tax and
6 supplying data to the Department on request. 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 servicemen 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 serviceman need not remit that
13 part of any tax collected by him to the extent that he is
14 required to pay and does pay the tax imposed by the Service
15 Occupation Tax Act with respect to his sale of service
16 involving the incidental transfer by him of the same property.

17 Except as provided hereinafter in this Section, on or
18 before the twentieth day of each calendar month, such
19 serviceman shall file a return for the preceding calendar month
20 in accordance with reasonable Rules and Regulations to be
21 promulgated by the Department. Such return shall be filed on a
22 form prescribed by the Department and shall contain such
23 information as the Department may reasonably require. On and
24 after January 1, 2018, with respect to servicemen whose annual
25 gross receipts average \$20,000 or more, all returns required to
26 be filed pursuant to this Act shall be filed electronically.

1 Servicemen who demonstrate that they do not have access to the
2 Internet or demonstrate hardship in filing electronically may
3 petition the Department to waive the electronic filing
4 requirement.

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

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

25 If a taxpayer fails to sign a return within 30 days after
26 the proper notice and demand for signature by the Department,

1 the return shall be considered valid and any amount shown to be
2 due on the return shall be deemed assessed.

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

1 funds transfer.

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

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

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

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

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

1 January 20 of the following year.

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

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

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

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

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

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

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

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

25 Beginning January 1, 1990, each month the Department shall
26 pay into the State and Local Tax Reform Fund, a special fund in

1 the State Treasury, the net revenue realized for the preceding
2 month from the 1% tax imposed under this Act.

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

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

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

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

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

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

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

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

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

1 set forth in Section 12 of the Build Illinois Bond Act.

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

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

1	2004	103,000,000
2	2005	108,000,000
3	2006	113,000,000
4	2007	119,000,000
5	2008	126,000,000
6	2009	132,000,000
7	2010	139,000,000
8	2011	146,000,000
9	2012	153,000,000
10	2013	161,000,000
11	2014	170,000,000
12	2015	179,000,000
13	2016	189,000,000
14	2017	199,000,000
15	2018	210,000,000
16	2019	221,000,000
17	2020	233,000,000
18	2021	246,000,000
19	2022	260,000,000
20	2023	275,000,000
21	2024	275,000,000
22	2025	275,000,000
23	2026	279,000,000
24	2027	292,000,000
25	2028	307,000,000
26	2029	322,000,000

1	2030	338,000,000
2	2031	350,000,000
3	2032	350,000,000

4 and

5 each fiscal year

6 thereafter that bonds

7 are outstanding under

8 Section 13.2 of the

9 Metropolitan Pier and

10 Exposition Authority Act,

11 but not after fiscal year 2060.

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

25 Subject to payment of amounts into the Build Illinois Fund
26 and the McCormick Place Expansion Project Fund pursuant to the

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

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 with the receipt of the first report of
11 taxes paid by an eligible business and continuing for a 25-year
12 period, the Department shall each month pay into the Energy
13 Infrastructure Fund 80% of the net revenue realized from the
14 6.25% general rate on the selling price of Illinois-mined coal
15 that was sold to an eligible business. For purposes of this
16 paragraph, the term "eligible business" means a new electric
17 generating facility certified pursuant to Section 605-332 of
18 the Department of Commerce and Economic Opportunity Law of the
19 Civil Administrative Code of Illinois.

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

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

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

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

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

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

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

21 As soon as possible after the first day of each month, upon
22 certification of the Department of Revenue, the Comptroller
23 shall order transferred and the Treasurer shall transfer from
24 the General Revenue Fund to the Motor Fuel Tax Fund an amount
25 equal to 1.7% of 80% of the net revenue realized under this Act
26 for the second preceding month. Beginning April 1, 2000, this

1 transfer is no longer required and shall not be made.

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

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

9 Section 15-20. The Service Occupation Tax Act is amended by
10 changing Section 9 as follows:

11 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

1 revoked at the time the return is filed, but only if the
2 Department's decision to revoke the certificate of
3 registration has become final.

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

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

26 The Department may require returns to be filed on a

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

7 1. The name of the seller;

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

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

14 4. The amount of credit provided in Section 2d of this
15 Act;

16 5. The amount of tax due;

17 5-5. The signature of the taxpayer; and

18 6. Such other reasonable information as the Department
19 may require.

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

24 Prior to October 1, 2003, and on and after September 1,
25 2004 a serviceman may accept a Manufacturer's Purchase Credit
26 certification from a purchaser in satisfaction of Service Use

1 Tax as provided in Section 3-70 of the Service Use Tax Act if
2 the purchaser provides the appropriate documentation as
3 required by Section 3-70 of the Service Use Tax Act. A
4 Manufacturer's Purchase Credit certification, accepted prior
5 to October 1, 2003 or on or after September 1, 2004 by a
6 serviceman as provided in Section 3-70 of the Service Use Tax
7 Act, may be used by that serviceman to satisfy Service
8 Occupation Tax liability in the amount claimed in the
9 certification, not to exceed 6.25% of the receipts subject to
10 tax from a qualifying purchase. A Manufacturer's Purchase
11 Credit reported on any original or amended return filed under
12 this Act after October 20, 2003 for reporting periods prior to
13 September 1, 2004 shall be disallowed. Manufacturer's Purchase
14 Credit reported on annual returns due on or after January 1,
15 2005 will be disallowed for periods prior to September 1, 2004.
16 No Manufacturer's Purchase Credit may be used after September
17 30, 2003 through August 31, 2004 to satisfy any tax liability
18 imposed under this Act, including any audit liability.

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

1 October, November and December of a given year being due by
2 January 20 of the following year.

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

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

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

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

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

1 the return information required by all said Acts on the one
2 form.

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

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

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

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

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

22 Beginning August 1, 2000, each month the Department shall
23 pay into the Local Government Tax Fund 80% of the net revenue
24 realized for the preceding month from the 1.25% rate on the
25 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 Use Tax
10 Act, and the Retailers' Occupation Tax Act an amount equal to
11 the average monthly deficit in the Underground Storage Tank
12 Fund during the prior year, as certified annually by the
13 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 Use Tax Act, and the Retailers'
16 Occupation Tax Act shall not exceed \$18,000,000 in any State
17 fiscal year. As used in this paragraph, the "average monthly
18 deficit" shall be equal to the difference between the average
19 monthly claims for payment by the fund and the average monthly
20 revenues deposited into the fund, excluding payments made
21 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, the Service
24 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,
25 each month the Department shall deposit \$500,000 into the State
26 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 Account in the
23 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.

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

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

17 and

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

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

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

12 Subject to payment of amounts into the 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 Subject to payments of amounts into the Build Illinois

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

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

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

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

1 the meaning given to that term in Section 1.1 of the Motor Fuel
2 Tax Act, and "gasohol" has the meaning given to that term in
3 Section 3-40 of the Use Tax Act.

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

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

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

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

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

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

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

1 Department shall include a warning that the person signing the
2 return may be liable for perjury.

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

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

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

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

26 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;

1 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff.
2 8-14-18; 100-1171, eff. 1-4-19.)

3 Section 15-25. The Retailers' Occupation Tax Act is amended
4 by changing Section 3 as follows:

5 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

11 1. The name of the seller;

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

17 3. Total amount of receipts received by him during the
18 preceding calendar month or quarter, as the case may be,
19 from sales of tangible personal property, and from services
20 furnished, by him during such preceding calendar month or
21 quarter;

22 4. Total amount received by him during the preceding
23 calendar month or quarter on charge and time sales of
24 tangible personal property, and from services furnished,

1 by him prior to the month or quarter for which the return
2 is filed;

3 5. Deductions allowed by law;

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

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

9 8. The amount of tax due;

10 9. The signature of the taxpayer; and

11 10. Such other reasonable information as the
12 Department may require.

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

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

26 Each return shall be accompanied by the statement of

1 prepaid tax issued pursuant to Section 2e for which credit is
2 claimed.

3 Prior to October 1, 2003, and on and after September 1,
4 2004 a retailer may accept a Manufacturer's Purchase Credit
5 certification from a purchaser in satisfaction of Use Tax as
6 provided in Section 3-85 of the Use Tax Act if the purchaser
7 provides the appropriate documentation as required by Section
8 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
9 certification, accepted by a retailer prior to October 1, 2003
10 and on and after September 1, 2004 as provided in Section 3-85
11 of the Use Tax Act, may be used by that retailer to satisfy
12 Retailers' Occupation Tax liability in the amount claimed in
13 the certification, not to exceed 6.25% of the receipts subject
14 to tax from a qualifying purchase. A Manufacturer's Purchase
15 Credit reported on any original or amended return filed under
16 this Act after October 20, 2003 for reporting periods prior to
17 September 1, 2004 shall be disallowed. Manufacturer's
18 Purchaser Credit reported on annual returns due on or after
19 January 1, 2005 will be disallowed for periods prior to
20 September 1, 2004. No Manufacturer's Purchase Credit may be
21 used after September 30, 2003 through August 31, 2004 to
22 satisfy any tax liability imposed under this Act, including any
23 audit liability.

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 the business of selling tangible
8 personal property at retail in this State;

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

14 4. The amount of credit provided in Section 2d of this
15 Act;

16 5. The amount of tax due; and

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

19 Beginning on October 1, 2003, any person who is not a
20 licensed distributor, importing distributor, or manufacturer,
21 as defined in the Liquor Control Act of 1934, but is engaged in
22 the business of selling, at retail, alcoholic liquor shall file
23 a statement with the Department of Revenue, in a format and at
24 a time prescribed by the Department, showing the total amount
25 paid for alcoholic liquor purchased during the preceding month
26 and such other information as is reasonably required by the

1 Department. The Department may adopt rules to require that this
2 statement be filed in an electronic or telephonic format. Such
3 rules may provide for exceptions from the filing requirements
4 of this paragraph. For the purposes of this paragraph, the term
5 "alcoholic liquor" shall have the meaning prescribed in the
6 Liquor Control Act of 1934.

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

1 importing distributor, or manufacturer will provide the sales
2 information. If the retailer is unable to receive the sales
3 information by electronic means, the distributor, importing
4 distributor, or manufacturer shall furnish the sales
5 information by personal delivery or by mail. For purposes of
6 this paragraph, the term "electronic means" includes, but is
7 not limited to, the use of a secure Internet website, e-mail,
8 or facsimile.

9 If a total amount of less than \$1 is payable, refundable or
10 creditable, such amount shall be disregarded if it is less than
11 50 cents and shall be increased to \$1 if it is 50 cents or more.

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

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

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

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

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

23 The Department shall adopt such rules as are necessary to
24 effectuate a program of electronic funds transfer and the
25 requirements of this Section.

26 Any amount which is required to be shown or reported on any

1 return or other document under this Act shall, if such amount
2 is not a whole-dollar amount, be increased to the nearest
3 whole-dollar amount in any case where the fractional part of a
4 dollar is 50 cents or more, and decreased to the nearest
5 whole-dollar amount where the fractional part of a dollar is
6 less than 50 cents.

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

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

24 Such quarter annual and annual returns, as to form and
25 substance, shall be subject to the same requirements as monthly
26 returns.

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

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

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

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

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

26 Any retailer who sells only motor vehicles, watercraft,

1 aircraft, or trailers that are required to be registered with
2 an agency of this State, so that all retailers' occupation tax
3 liability is required to be reported, and is reported, on such
4 transaction reporting returns and who is not otherwise required
5 to file monthly or quarterly returns, need not file monthly or
6 quarterly returns. However, those retailers shall be required
7 to file returns on an annual basis.

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 1 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 or 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 1 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 day 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
24 Illinois use tax may be transmitted to the Department by way of
25 the State agency with which, or State officer with whom the
26 tangible personal property must be titled or registered (if

1 titling or registration is required) if the Department and such
2 agency or State officer determine that this procedure will
3 expedite the processing of applications for title or
4 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 use tax
10 receipt (or a certificate of exemption if the Department is
11 satisfied that the particular sale is tax exempt) which such
12 purchaser may submit to the agency with which, or State officer
13 with whom, he must title or register the tangible personal
14 property that is involved (if titling or registration is
15 required) in support of such purchaser's application for an
16 Illinois certificate or other evidence of title or registration
17 to such 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 the 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 Refunds made by the seller during the preceding return
19 period to purchasers, on account of tangible personal property
20 returned to the seller, shall be allowed as a deduction under
21 subdivision 5 of his monthly or quarterly return, as the case
22 may be, in case the seller had theretofore included the
23 receipts from the sale of such tangible personal property in a
24 return filed by him and had paid the tax imposed by this Act
25 with respect to such receipts.

26 Where the seller is a corporation, the return filed on

1 behalf of such corporation shall be signed by the president,
2 vice-president, secretary or treasurer or by the properly
3 accredited agent of such corporation.

4 Where the seller is a limited liability company, the return
5 filed on behalf of the limited liability company shall be
6 signed by a manager, member, or properly accredited agent of
7 the limited liability company.

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

1 Department's decision to revoke the certificate of
2 registration has become final.

3 Before October 1, 2000, if the taxpayer's average monthly
4 tax liability to the Department under this Act, the Use Tax
5 Act, the Service Occupation Tax Act, and the Service Use Tax
6 Act, excluding any liability for prepaid sales tax to be
7 remitted in accordance with Section 2d of this Act, was \$10,000
8 or more during the preceding 4 complete calendar quarters, he
9 shall file a return with the Department each month by the 20th
10 day of the month next following the month during which such tax
11 liability is incurred and shall make payments to the Department
12 on or before the 7th, 15th, 22nd and last day of the month
13 during which such liability is incurred. On and after October
14 1, 2000, if the taxpayer's average monthly tax liability to the
15 Department under this Act, the Use Tax Act, the Service
16 Occupation Tax Act, and the Service Use Tax Act, excluding any
17 liability for prepaid sales tax to be remitted in accordance
18 with Section 2d of this Act, was \$20,000 or more during the
19 preceding 4 complete calendar quarters, he shall file a return
20 with the Department each month by the 20th day of the month
21 next following the month during which such tax liability is
22 incurred and shall make payment to the Department on or before
23 the 7th, 15th, 22nd and last day of the month during which such
24 liability is incurred. If the month during which such tax
25 liability is incurred began prior to January 1, 1985, each
26 payment shall be in an amount equal to 1/4 of the taxpayer's

1 actual liability for the month or an amount set by the
2 Department not to exceed 1/4 of the average monthly liability
3 of the taxpayer to the Department for the preceding 4 complete
4 calendar quarters (excluding the month of highest liability and
5 the month of lowest liability in such 4 quarter period). If the
6 month during which such tax liability is incurred begins on or
7 after January 1, 1985 and prior to January 1, 1987, each
8 payment shall be in an amount equal to 22.5% of the taxpayer's
9 actual liability for the month or 27.5% of the taxpayer's
10 liability for the same calendar month of the preceding year. If
11 the month during which such tax liability is incurred begins on
12 or after January 1, 1987 and prior to January 1, 1988, each
13 payment shall be in an amount equal to 22.5% of the taxpayer's
14 actual liability for the month or 26.25% 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, 1988, and prior to January 1, 1989, or
18 begins on or after January 1, 1996, each payment shall be in an
19 amount equal to 22.5% of the taxpayer's actual liability for
20 the month or 25% of the taxpayer's liability for the same
21 calendar month of the preceding year. If the month during which
22 such tax liability is incurred begins on or after January 1,
23 1989, and prior to 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 or 100% of the taxpayer's

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

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

26 The provisions of this paragraph apply before October 1,

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

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

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

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

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

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

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

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

20 Beginning January 1, 1990, each month the Department shall
21 pay into the County and Mass Transit District Fund, a special
22 fund in the State treasury which is hereby created, 4% of the
23 net revenue realized for the preceding month from the 6.25%
24 general rate.

25 Beginning August 1, 2000, each month the Department shall
26 pay into the County and Mass Transit District Fund 20% of the

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

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

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

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

26 Beginning July 1, 2011, each month the Department shall pay

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

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

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

1 Crime Laboratory Fund.

2 Of the remainder of the moneys received by the Department
3 pursuant to this Act, (a) 1.75% thereof shall be paid into the
4 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
5 and after July 1, 1989, 3.8% thereof shall be paid into the
6 Build Illinois Fund; provided, however, that if in any fiscal
7 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
8 may be, of the moneys received by the Department and required
9 to be paid into the Build Illinois Fund pursuant to this Act,
10 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
11 Act, and Section 9 of the Service Occupation Tax Act, such Acts
12 being hereinafter called the "Tax Acts" and such aggregate of
13 2.2% or 3.8%, as the case may be, of moneys being hereinafter
14 called the "Tax Act Amount", and (2) the amount transferred to
15 the Build Illinois Fund from the State and Local Sales Tax
16 Reform Fund shall be less than the Annual Specified Amount (as
17 hereinafter defined), an amount equal to the difference shall
18 be immediately paid into the Build Illinois Fund from other
19 moneys received by the Department pursuant to the Tax Acts; the
20 "Annual Specified Amount" means the amounts specified below for
21 fiscal years 1986 through 1993:

22	Fiscal Year	Annual Specified Amount
23	1986	\$54,800,000
24	1987	\$76,650,000
25	1988	\$80,480,000
26	1989	\$88,510,000

1	1990	\$115,330,000
2	1991	\$145,470,000
3	1992	\$182,730,000
4	1993	\$206,520,000;

5 and means the Certified Annual Debt Service Requirement (as
6 defined in Section 13 of the Build Illinois Bond Act) or the
7 Tax Act Amount, whichever is greater, for fiscal year 1994 and
8 each fiscal year thereafter; and further provided, that if on
9 the last business day of any month the sum of (1) the Tax Act
10 Amount required to be deposited into the Build Illinois Bond
11 Account in the Build Illinois Fund during such month and (2)
12 the amount transferred to the Build Illinois Fund from the
13 State and Local Sales Tax Reform Fund shall have been less than
14 1/12 of the Annual Specified Amount, 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 in no event shall the
18 payments required under the preceding proviso result in
19 aggregate payments into the Build Illinois Fund pursuant to
20 this clause (b) for any fiscal year in excess of the greater of
21 (i) the Tax Act Amount or (ii) the Annual Specified Amount for
22 such fiscal year. The amounts payable into the Build Illinois
23 Fund under clause (b) of the first sentence in this paragraph
24 shall be payable only until such time as the aggregate amount
25 on deposit under each trust indenture securing Bonds issued and
26 outstanding pursuant to the Build Illinois Bond Act is

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

1 Act.

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

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

1	2004	103,000,000
2	2005	108,000,000
3	2006	113,000,000
4	2007	119,000,000
5	2008	126,000,000
6	2009	132,000,000
7	2010	139,000,000
8	2011	146,000,000
9	2012	153,000,000
10	2013	161,000,000
11	2014	170,000,000
12	2015	179,000,000
13	2016	189,000,000
14	2017	199,000,000
15	2018	210,000,000
16	2019	221,000,000
17	2020	233,000,000
18	2021	246,000,000
19	2022	260,000,000
20	2023	275,000,000
21	2024	275,000,000
22	2025	275,000,000
23	2026	279,000,000
24	2027	292,000,000
25	2028	307,000,000
26	2029	322,000,000

1	2030	338,000,000
2	2031	350,000,000
3	2032	350,000,000

4 and

5 each fiscal year

6 thereafter that bonds

7 are outstanding under

8 Section 13.2 of the

9 Metropolitan Pier and

10 Exposition Authority Act,

11 but not after fiscal year 2060.

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

25 Subject to payment of amounts into the Build Illinois Fund
26 and the McCormick Place Expansion Project Fund pursuant to the

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

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 with the receipt of the first report of
11 taxes paid by an eligible business and continuing for a 25-year
12 period, the Department shall each month pay into the Energy
13 Infrastructure Fund 80% of the net revenue realized from the
14 6.25% general rate on the selling price of Illinois-mined coal
15 that was sold to an eligible business. For purposes of this
16 paragraph, the term "eligible business" means a new electric
17 generating facility certified pursuant to Section 605-332 of
18 the Department of Commerce and Economic Opportunity Law of the
19 Civil Administrative Code of Illinois.

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

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

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

21 Beginning July 1, 2021 and until July 1, 2022, subject to
22 the payment of amounts into the County and Mass Transit
23 District Fund, the Local Government Tax Fund, the Build
24 Illinois Fund, the McCormick Place Expansion Project Fund, the
25 Illinois Tax Increment Fund, the Energy Infrastructure Fund,
26 and the Tax Compliance and Administration Fund as provided in

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

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

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

23 The Department may, upon separate written notice to a
24 taxpayer, require the taxpayer to prepare and file with the
25 Department on a form prescribed by the Department within not
26 less than 60 days after receipt of the notice an annual

1 information return for the tax year specified in the notice.
2 Such annual return to the Department shall include a statement
3 of gross receipts as shown by the retailer's last Federal
4 income tax return. If the total receipts of the business as
5 reported in the Federal income tax return do not agree with the
6 gross receipts reported to the Department of Revenue for the
7 same period, the retailer shall attach to his annual return a
8 schedule showing a reconciliation of the 2 amounts and the
9 reasons for the difference. The retailer's annual return to the
10 Department shall also disclose the cost of goods sold by the
11 retailer during the year covered by such return, opening and
12 closing inventories of such goods for such year, costs of goods
13 used from stock or taken from stock and given away by the
14 retailer during such year, payroll information of the
15 retailer's business during such year and any additional
16 reasonable information which the Department deems would be
17 helpful in determining the accuracy of the monthly, quarterly
18 or annual returns filed by such retailer as provided for in
19 this Section.

20 If the annual information return required by this Section
21 is not filed when and as required, the taxpayer shall be liable
22 as follows:

23 (i) Until January 1, 1994, the taxpayer shall be liable
24 for a penalty equal to 1/6 of 1% of the tax due from such
25 taxpayer under this Act during the period to be covered by
26 the annual return for each month or fraction of a month

1 until such return is filed as required, the penalty to be
2 assessed and collected in the same manner as any other
3 penalty provided for in this Act.

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

7 The chief executive officer, proprietor, owner or highest
8 ranking manager shall sign the annual return to certify the
9 accuracy of the information contained therein. Any person who
10 willfully signs the annual return containing false or
11 inaccurate information shall be guilty of perjury and punished
12 accordingly. The annual return form prescribed by the
13 Department shall include a warning that the person signing the
14 return may be liable for perjury.

15 The provisions of this Section concerning the filing of an
16 annual information return do not apply to a retailer who is not
17 required to file an income tax return with the United States
18 Government.

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

11 Any person who promotes, organizes, provides retail
12 selling space for concessionaires or other types of sellers at
13 the Illinois State Fair, DuQuoin State Fair, county fairs,
14 local fairs, art shows, flea markets and similar exhibitions or
15 events, including any transient merchant as defined by Section
16 2 of the Transient Merchant Act of 1987, is required to file a
17 report with the Department providing the name of the merchant's
18 business, the name of the person or persons engaged in
19 merchant's business, the permanent address and Illinois
20 Retailers Occupation Tax Registration Number of the merchant,
21 the dates and location of the event and other reasonable
22 information that the Department may require. The report must be
23 filed not later than the 20th day of the month next following
24 the month during which the event with retail sales was held.
25 Any person who fails to file a report required by this Section
26 commits a business offense and is subject to a fine not to

1 exceed \$250.

2 Any person engaged in the business of selling tangible
3 personal property at retail as a concessionaire or other type
4 of seller at the Illinois State Fair, county fairs, art shows,
5 flea markets and similar exhibitions or events, or any
6 transient merchants, as defined by Section 2 of the Transient
7 Merchant Act of 1987, may be required to make a daily report of
8 the amount of such sales to the Department and to make a daily
9 payment of the full amount of tax due. The Department shall
10 impose this requirement when it finds that there is a
11 significant risk of loss of revenue to the State at such an
12 exhibition or event. Such a finding shall be based on evidence
13 that a substantial number of concessionaires or other sellers
14 who are not residents of Illinois will be engaging in the
15 business of selling tangible personal property at retail at the
16 exhibition or event, or other evidence of a significant risk of
17 loss of revenue to the State. The Department shall notify
18 concessionaires and other sellers affected by the imposition of
19 this requirement. In the absence of notification by the
20 Department, the concessionaires and other sellers shall file
21 their returns as otherwise required in this Section.

22 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
23 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.
24 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

25 Section 15-30. The Motor Fuel Tax Law is amended by

1 changing Sections 2 and 8 and by adding Section 8b as follows:

2 (35 ILCS 505/2) (from Ch. 120, par. 418)

3 Sec. 2. A tax is imposed on the privilege of operating
4 motor vehicles upon the public highways and recreational-type
5 watercraft upon the waters of this State.

6 (a) Prior to August 1, 1989, the tax is imposed at the rate
7 of 13 cents per gallon on all motor fuel used in motor vehicles
8 operating on the public highways and recreational type
9 watercraft operating upon the waters of this State. Beginning
10 on August 1, 1989 and until January 1, 1990, the rate of the
11 tax imposed in this paragraph shall be 16 cents per gallon.
12 Beginning January 1, 1990 and until July 1, 2019, the rate of
13 tax imposed in this paragraph, including the tax on compressed
14 natural gas, shall be 19 cents per gallon. Beginning July 1,
15 2019, the rate of tax imposed in this paragraph shall be 38
16 cents per gallon and increased on July 1 of each subsequent
17 year by an amount equal to the percentage increase, if any, in
18 the Consumer Price Index for All Urban Consumers for all items
19 published by the United States Department of Labor for the 12
20 months ending in March of each year.

21 (b) The tax on the privilege of operating motor vehicles
22 which use diesel fuel, liquefied natural gas, or propane shall
23 be the rate according to paragraph (a) plus an additional 2 1/2
24 cents per gallon. Beginning July 1, 2019, the rate of tax
25 imposed in this paragraph shall be 7.5 cents per gallon.

1 "Diesel fuel" is defined as any product intended for use or
2 offered for sale as a fuel for engines in which the fuel is
3 injected into the combustion chamber and ignited by pressure
4 without electric spark.

5 (c) A tax is imposed upon the privilege of engaging in the
6 business of selling motor fuel as a retailer or reseller on all
7 motor fuel used in motor vehicles operating on the public
8 highways and recreational type watercraft operating upon the
9 waters of this State: (1) at the rate of 3 cents per gallon on
10 motor fuel owned or possessed by such retailer or reseller at
11 12:01 a.m. on August 1, 1989; and (2) at the rate of 3 cents per
12 gallon on motor fuel owned or possessed by such retailer or
13 reseller at 12:01 A.M. on January 1, 1990.

14 Retailers and resellers who are subject to this additional
15 tax shall be required to inventory such motor fuel and pay this
16 additional tax in a manner prescribed by the Department of
17 Revenue.

18 The tax imposed in this paragraph (c) shall be in addition
19 to all other taxes imposed by the State of Illinois or any unit
20 of local government in this State.

21 (d) Except as provided in Section 2a, the collection of a
22 tax based on gallonage of gasoline used for the propulsion of
23 any aircraft is prohibited on and after October 1, 1979.

24 (e) The collection of a tax, based on gallonage of all
25 products commonly or commercially known or sold as 1-K
26 kerosene, regardless of its classification or uses, is

1 prohibited (i) on and after July 1, 1992 until December 31,
2 1999, except when the 1-K kerosene is either: (1) delivered
3 into bulk storage facilities of a bulk user, or (2) delivered
4 directly into the fuel supply tanks of motor vehicles and (ii)
5 on and after January 1, 2000. Beginning on January 1, 2000, the
6 collection of a tax, based on gallonage of all products
7 commonly or commercially known or sold as 1-K kerosene,
8 regardless of its classification or uses, is prohibited except
9 when the 1-K kerosene is delivered directly into a storage tank
10 that is located at a facility that has withdrawal facilities
11 that are readily accessible to and are capable of dispensing
12 1-K kerosene into the fuel supply tanks of motor vehicles. For
13 purposes of this subsection (e), a facility is considered to
14 have withdrawal facilities that are not "readily accessible to
15 and capable of dispensing 1-K kerosene into the fuel supply
16 tanks of motor vehicles" only if the 1-K kerosene is delivered
17 from: (i) a dispenser hose that is short enough so that it will
18 not reach the fuel supply tank of a motor vehicle or (ii) a
19 dispenser that is enclosed by a fence or other physical barrier
20 so that a vehicle cannot pull alongside the dispenser to permit
21 fueling.

22 Any person who sells or uses 1-K kerosene for use in motor
23 vehicles upon which the tax imposed by this Law has not been
24 paid shall be liable for any tax due on the sales or use of 1-K
25 kerosene.

26 (Source: P.A. 100-9, eff. 7-1-17.)

1 (35 ILCS 505/8) (from Ch. 120, par. 424)

2 Sec. 8. Except as provided in subsection (a-1) of this
3 Section, Section 8a, subdivision (h) (1) of Section 12a, Section
4 13a.6, and items 13, 14, 15, and 16 of Section 15, all money
5 received by the Department under this Act, including payments
6 made to the Department by member jurisdictions participating in
7 the International Fuel Tax Agreement, shall be deposited in a
8 special fund in the State treasury, to be known as the "Motor
9 Fuel Tax Fund", and shall be used as follows:

10 (a) 2 1/2 cents per gallon of the tax collected on special
11 fuel under paragraph (b) of Section 2 and Section 13a of this
12 Act shall be transferred to the State Construction Account Fund
13 in the State Treasury; the remainder of the tax collected on
14 special fuel under paragraph (b) of Section 2 and Section 13a
15 of this Act shall be deposited into the Road Fund;

16 (a-1) Beginning on July 1, 2019, an amount equal to the
17 amount of tax collected under subsection (a) of Section 2 as a
18 result of the increase in the tax rate under this amendatory
19 Act of the 101st General Assembly shall be transferred each
20 month into the Transportation Renewal Fund.

21 (b) \$420,000 shall be transferred each month to the State
22 Boating Act Fund to be used by the Department of Natural
23 Resources for the purposes specified in Article X of the Boat
24 Registration and Safety Act;

25 (c) \$3,500,000 shall be transferred each month to the Grade

1 Crossing Protection Fund to be used as follows: not less than
2 \$12,000,000 each fiscal year shall be used for the construction
3 or reconstruction of rail highway grade separation structures;
4 \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in
5 fiscal year 2010 and each fiscal year thereafter shall be
6 transferred to the Transportation Regulatory Fund and shall be
7 accounted for as part of the rail carrier portion of such funds
8 and shall be used to pay the cost of administration of the
9 Illinois Commerce Commission's railroad safety program in
10 connection with its duties under subsection (3) of Section
11 18c-7401 of the Illinois Vehicle Code, with the remainder to be
12 used by the Department of Transportation upon order of the
13 Illinois Commerce Commission, to pay that part of the cost
14 apportioned by such Commission to the State to cover the
15 interest of the public in the use of highways, roads, streets,
16 or pedestrian walkways in the county highway system, township
17 and district road system, or municipal street system as defined
18 in the Illinois Highway Code, as the same may from time to time
19 be amended, for separation of grades, for installation,
20 construction or reconstruction of crossing protection or
21 reconstruction, alteration, relocation including construction
22 or improvement of any existing highway necessary for access to
23 property or improvement of any grade crossing and grade
24 crossing surface including the necessary highway approaches
25 thereto of any railroad across the highway or public road, or
26 for the installation, construction, reconstruction, or

1 maintenance of a pedestrian walkway over or under a railroad
2 right-of-way, as provided for in and in accordance with Section
3 18c-7401 of the Illinois Vehicle Code. The Commission may order
4 up to \$2,000,000 per year in Grade Crossing Protection Fund
5 moneys for the improvement of grade crossing surfaces and up to
6 \$300,000 per year for the maintenance and renewal of 4-quadrant
7 gate vehicle detection systems located at non-high speed rail
8 grade crossings. The Commission shall not order more than
9 \$2,000,000 per year in Grade Crossing Protection Fund moneys
10 for pedestrian walkways. In entering orders for projects for
11 which payments from the Grade Crossing Protection Fund will be
12 made, the Commission shall account for expenditures authorized
13 by the orders on a cash rather than an accrual basis. For
14 purposes of this requirement an "accrual basis" assumes that
15 the total cost of the project is expended in the fiscal year in
16 which the order is entered, while a "cash basis" allocates the
17 cost of the project among fiscal years as expenditures are
18 actually made. To meet the requirements of this subsection, the
19 Illinois Commerce Commission shall develop annual and 5-year
20 project plans of rail crossing capital improvements that will
21 be paid for with moneys from the Grade Crossing Protection
22 Fund. The annual project plan shall identify projects for the
23 succeeding fiscal year and the 5-year project plan shall
24 identify projects for the 5 directly succeeding fiscal years.
25 The Commission shall submit the annual and 5-year project plans
26 for this Fund to the Governor, the President of the Senate, the

1 Senate Minority Leader, the Speaker of the House of
2 Representatives, and the Minority Leader of the House of
3 Representatives on the first Wednesday in April of each year;

4 (d) of the amount remaining after allocations provided for
5 in subsections (a), (a-1), (b) and (c), a sufficient amount
6 shall be reserved to pay all of the following:

7 (1) the costs of the Department of Revenue in
8 administering this Act;

9 (2) the costs of the Department of Transportation in
10 performing its duties imposed by the Illinois Highway Code
11 for supervising the use of motor fuel tax funds apportioned
12 to municipalities, counties and road districts;

13 (3) refunds provided for in Section 13, refunds for
14 overpayment of decal fees paid under Section 13a.4 of this
15 Act, and refunds provided for under the terms of the
16 International Fuel Tax Agreement referenced in Section
17 14a;

18 (4) from October 1, 1985 until June 30, 1994, the
19 administration of the Vehicle Emissions Inspection Law,
20 which amount shall be certified monthly by the
21 Environmental Protection Agency to the State Comptroller
22 and shall promptly be transferred by the State Comptroller
23 and Treasurer from the Motor Fuel Tax Fund to the Vehicle
24 Inspection Fund, and for the period July 1, 1994 through
25 June 30, 2000, one-twelfth of \$25,000,000 each month, for
26 the period July 1, 2000 through June 30, 2003, one-twelfth

1 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,
2 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each
3 July 1 and October 1, or as soon thereafter as may be
4 practical, during the period July 1, 2004 through June 30,
5 2012, and \$30,000,000 on June 1, 2013, or as soon
6 thereafter as may be practical, and \$15,000,000 on July 1
7 and October 1, or as soon thereafter as may be practical,
8 during the period of July 1, 2013 through June 30, 2015,
9 for the administration of the Vehicle Emissions Inspection
10 Law of 2005, to be transferred by the State Comptroller and
11 Treasurer from the Motor Fuel Tax Fund into the Vehicle
12 Inspection Fund;

13 (5) amounts ordered paid by the Court of Claims; and

14 (6) payment of motor fuel use taxes due to member
15 jurisdictions under the terms of the International Fuel Tax
16 Agreement. The Department shall certify these amounts to
17 the Comptroller by the 15th day of each month; the
18 Comptroller shall cause orders to be drawn for such
19 amounts, and the Treasurer shall administer those amounts
20 on or before the last day of each month;

21 (e) after allocations for the purposes set forth in
22 subsections (a), (a-1), (b), (c) and (d), the remaining amount
23 shall be apportioned as follows:

24 (1) Until January 1, 2000, 58.4%, and beginning January
25 1, 2000, 45.6% shall be deposited as follows:

26 (A) 37% into the State Construction Account Fund,

1 and

2 (B) 63% into the Road Fund, \$1,250,000 of which
3 shall be reserved each month for the Department of
4 Transportation to be used in accordance with the
5 provisions of Sections 6-901 through 6-906 of the
6 Illinois Highway Code;

7 (2) Until January 1, 2000, 41.6%, and beginning January
8 1, 2000, 54.4% shall be transferred to the Department of
9 Transportation to be distributed as follows:

10 (A) 49.10% to the municipalities of the State,

11 (B) 16.74% to the counties of the State having
12 1,000,000 or more inhabitants,

13 (C) 18.27% to the counties of the State having less
14 than 1,000,000 inhabitants,

15 (D) 15.89% to the road districts of the State.

16 As soon as may be after the first day of each month the
17 Department of Transportation shall allot to each municipality
18 its share of the amount apportioned to the several
19 municipalities which shall be in proportion to the population
20 of such municipalities as determined by the last preceding
21 municipal census if conducted by the Federal Government or
22 Federal census. If territory is annexed to any municipality
23 subsequent to the time of the last preceding census the
24 corporate authorities of such municipality may cause a census
25 to be taken of such annexed territory and the population so
26 ascertained for such territory shall be added to the population

1 of the municipality as determined by the last preceding census
2 for the purpose of determining the allotment for that
3 municipality. If the population of any municipality was not
4 determined by the last Federal census preceding any
5 apportionment, the apportionment to such municipality shall be
6 in accordance with any census taken by such municipality. Any
7 municipal census used in accordance with this Section shall be
8 certified to the Department of Transportation by the clerk of
9 such municipality, and the accuracy thereof shall be subject to
10 approval of the Department which may make such corrections as
11 it ascertains to be necessary.

12 As soon as may be after the first day of each month the
13 Department of Transportation shall allot to each county its
14 share of the amount apportioned to the several counties of the
15 State as herein provided. Each allotment to the several
16 counties having less than 1,000,000 inhabitants shall be in
17 proportion to the amount of motor vehicle license fees received
18 from the residents of such counties, respectively, during the
19 preceding calendar year. The Secretary of State shall, on or
20 before April 15 of each year, transmit to the Department of
21 Transportation a full and complete report showing the amount of
22 motor vehicle license fees received from the residents of each
23 county, respectively, during the preceding calendar year. The
24 Department of Transportation shall, each month, use for
25 allotment purposes the last such report received from the
26 Secretary of State.

1 As soon as may be after the first day of each month, the
2 Department of Transportation shall allot to the several
3 counties their share of the amount apportioned for the use of
4 road districts. The allotment shall be apportioned among the
5 several counties in the State in the proportion which the total
6 mileage of township or district roads in the respective
7 counties bears to the total mileage of all township and
8 district roads in the State. Funds allotted to the respective
9 counties for the use of road districts therein shall be
10 allocated to the several road districts in the county in the
11 proportion which the total mileage of such township or district
12 roads in the respective road districts bears to the total
13 mileage of all such township or district roads in the county.
14 After July 1 of any year prior to 2011, no allocation shall be
15 made for any road district unless it levied a tax for road and
16 bridge purposes in an amount which will require the extension
17 of such tax against the taxable property in any such road
18 district at a rate of not less than either .08% of the value
19 thereof, based upon the assessment for the year immediately
20 prior to the year in which such tax was levied and as equalized
21 by the Department of Revenue or, in DuPage County, an amount
22 equal to or greater than \$12,000 per mile of road under the
23 jurisdiction of the road district, whichever is less. Beginning
24 July 1, 2011 and each July 1 thereafter, an allocation shall be
25 made for any road district if it levied a tax for road and
26 bridge purposes. In counties other than DuPage County, if the

1 amount of the tax levy requires the extension of the tax
2 against the taxable property in the road district at a rate
3 that is less than 0.08% of the value thereof, based upon the
4 assessment for the year immediately prior to the year in which
5 the tax was levied and as equalized by the Department of
6 Revenue, then the amount of the allocation for that road
7 district shall be a percentage of the maximum allocation equal
8 to the percentage obtained by dividing the rate extended by the
9 district by 0.08%. In DuPage County, if the amount of the tax
10 levy requires the extension of the tax against the taxable
11 property in the road district at a rate that is less than the
12 lesser of (i) 0.08% of the value of the taxable property in the
13 road district, based upon the assessment for the year
14 immediately prior to the year in which such tax was levied and
15 as equalized by the Department of Revenue, or (ii) a rate that
16 will yield an amount equal to \$12,000 per mile of road under
17 the jurisdiction of the road district, then the amount of the
18 allocation for the road district shall be a percentage of the
19 maximum allocation equal to the percentage obtained by dividing
20 the rate extended by the district by the lesser of (i) 0.08% or
21 (ii) the rate that will yield an amount equal to \$12,000 per
22 mile of road under the jurisdiction of the road district.

23 Prior to 2011, if any road district has levied a special
24 tax for road purposes pursuant to Sections 6-601, 6-602 and
25 6-603 of the Illinois Highway Code, and such tax was levied in
26 an amount which would require extension at a rate of not less

1 than .08% of the value of the taxable property thereof, as
2 equalized or assessed by the Department of Revenue, or, in
3 DuPage County, an amount equal to or greater than \$12,000 per
4 mile of road under the jurisdiction of the road district,
5 whichever is less, such levy shall, however, be deemed a proper
6 compliance with this Section and shall qualify such road
7 district for an allotment under this Section. Beginning in 2011
8 and thereafter, if any road district has levied a special tax
9 for road purposes under Sections 6-601, 6-602, and 6-603 of the
10 Illinois Highway Code, and the tax was levied in an amount that
11 would require extension at a rate of not less than 0.08% of the
12 value of the taxable property of that road district, as
13 equalized or assessed by the Department of Revenue or, in
14 DuPage County, an amount equal to or greater than \$12,000 per
15 mile of road under the jurisdiction of the road district,
16 whichever is less, that levy shall be deemed a proper
17 compliance with this Section and shall qualify such road
18 district for a full, rather than proportionate, allotment under
19 this Section. If the levy for the special tax is less than
20 0.08% of the value of the taxable property, or, in DuPage
21 County if the levy for the special tax is less than the lesser
22 of (i) 0.08% or (ii) \$12,000 per mile of road under the
23 jurisdiction of the road district, and if the levy for the
24 special tax is more than any other levy for road and bridge
25 purposes, then the levy for the special tax qualifies the road
26 district for a proportionate, rather than full, allotment under

1 this Section. If the levy for the special tax is equal to or
2 less than any other levy for road and bridge purposes, then any
3 allotment under this Section shall be determined by the other
4 levy for road and bridge purposes.

5 Prior to 2011, if a township has transferred to the road
6 and bridge fund money which, when added to the amount of any
7 tax levy of the road district would be the equivalent of a tax
8 levy requiring extension at a rate of at least .08%, or, in
9 DuPage County, an amount equal to or greater than \$12,000 per
10 mile of road under the jurisdiction of the road district,
11 whichever is less, such transfer, together with any such tax
12 levy, shall be deemed a proper compliance with this Section and
13 shall qualify the road district for an allotment under this
14 Section.

15 In counties in which a property tax extension limitation is
16 imposed under the Property Tax Extension Limitation Law, road
17 districts may retain their entitlement to a motor fuel tax
18 allotment or, beginning in 2011, their entitlement to a full
19 allotment if, at the time the property tax extension limitation
20 was imposed, the road district was levying a road and bridge
21 tax at a rate sufficient to entitle it to a motor fuel tax
22 allotment and continues to levy the maximum allowable amount
23 after the imposition of the property tax extension limitation.
24 Any road district may in all circumstances retain its
25 entitlement to a motor fuel tax allotment or, beginning in
26 2011, its entitlement to a full allotment if it levied a road

1 and bridge tax in an amount that will require the extension of
2 the tax against the taxable property in the road district at a
3 rate of not less than 0.08% of the assessed value of the
4 property, based upon the assessment for the year immediately
5 preceding the year in which the tax was levied and as equalized
6 by the Department of Revenue or, in DuPage County, an amount
7 equal to or greater than \$12,000 per mile of road under the
8 jurisdiction of the road district, whichever is less.

9 As used in this Section the term "road district" means any
10 road district, including a county unit road district, provided
11 for by the Illinois Highway Code; and the term "township or
12 district road" means any road in the township and district road
13 system as defined in the Illinois Highway Code. For the
14 purposes of this Section, "township or district road" also
15 includes such roads as are maintained by park districts, forest
16 preserve districts and conservation districts. The Department
17 of Transportation shall determine the mileage of all township
18 and district roads for the purposes of making allotments and
19 allocations of motor fuel tax funds for use in road districts.

20 Payment of motor fuel tax moneys to municipalities and
21 counties shall be made as soon as possible after the allotment
22 is made. The treasurer of the municipality or county may invest
23 these funds until their use is required and the interest earned
24 by these investments shall be limited to the same uses as the
25 principal funds.

26 (Source: P.A. 97-72, eff. 7-1-11; 97-333, eff. 8-12-11; 98-24,

1 eff. 6-19-13; 98-674, eff. 6-30-14.)

2 (35 ILCS 505/8b new)

3 Sec. 8b. Transportation Renewal Fund; creation;
4 distribution of proceeds.

5 (a) The Transportation Renewal Fund is hereby created as a
6 special fund in the State treasury. Moneys in the Fund shall be
7 used as provided in this Section:

8 (1) 80% of the moneys in the Fund shall be used for
9 highway maintenance, highway construction, bridge repair,
10 congestion relief, and construction of aviation
11 facilities; of that 80%:

12 (A) the State Comptroller shall order transferred
13 and the State Treasurer shall transfer 60% to the State
14 Construction Account Fund; those moneys shall be used
15 solely for construction, reconstruction, improvement,
16 repair, maintenance, operation, and administration of
17 highways and are limited to payments made pursuant to
18 design and construction contracts awarded by the
19 Department of Transportation;

20 (B) 40% shall be distributed by the Department of
21 Transportation to municipalities, counties, and road
22 districts as follows:

23 (i) 49.10% to the municipalities of the State;

24 (ii) 16.74% to the counties of the State having
25 1,000,000 or more inhabitants;

1 (iii) 18.27% to the counties of the State
2 having less than 1,000,000 inhabitants; and

3 (iv) 15.89% to the road districts of the State;

4 and

5 (2) 20% of the moneys in the Fund shall be used for
6 projects related to rail facilities and mass transit
7 facilities, as defined in Section 2705-305 of the
8 Department of Transportation Law of the Civil
9 Administrative Code of Illinois, including rapid transit,
10 rail, high-speed rail, bus and other equipment in
11 connection with the State or a unit of local government,
12 special district, municipal corporation, or other public
13 agency authorized to provide and promote public
14 transportation within the State; of that 20%:

15 (A) 90% shall be deposited into the Regional
16 Transportation Authority Capital Improvement Fund, a
17 special fund created in the State Treasury; moneys in
18 the Regional Transportation Authority Capital
19 Improvement Fund shall be used by the Regional
20 Transportation Authority for deferred maintenance on
21 mass transit facilities; and

22 (B) 10% shall be deposited into the Downstate Mass
23 Transportation Capital Improvement Fund, a special
24 fund created in the State Treasury; moneys in the
25 Downstate Mass Transportation Capital Improvement Fund
26 shall be used by local mass transit districts other

1 than the Regional Transportation Authority for
2 deferred maintenance on mass transit facilities.

3 (b)Beginning on July 1, 2020, the Auditor General shall
4 conduct an annual financial audit of the obligations,
5 expenditures, receipt, and use of the funds deposited into the
6 Transportation Reform Fund and provide specific
7 recommendations to help ensure compliance with State and
8 federal statutes, rules, and regulations.

9 Section 15-40. The Illinois Municipal Code is amended by
10 adding Section 8-11-2.3 as follows:

11 (65 ILCS 5/8-11-2.3 new)

12 Sec. 8-11-2.3. Motor fuel tax. Notwithstanding any other
13 provision of law, in addition to any other tax that may be
14 imposed, a municipality in a county with a population of over
15 3,000,000 inhabitants may also impose, by ordinance, a tax on
16 motor fuel at a rate not to exceed \$0.03 per gallon.

17 A license that is issued to a distributor or a receiver
18 under the Motor Fuel Tax Law shall permit that distributor or
19 receiver to act as a distributor or receiver, as applicable,
20 under this Section. The provisions of Sections 2b, 2d, 6, 6a,
21 12, 12a, 13, 13a.2, 13a.7, 13a.8, 15.1, and 21 of the Motor
22 Fuel Tax Law that are not inconsistent with this Section shall
23 apply as far as practicable to the subject matter of this
24 Section to the same extent as if those provisions were included

1 in this Section.

2 The Department shall immediately pay over to the State
3 Treasurer, ex officio, as trustee, all taxes and penalties
4 collected under this Section. Those taxes and penalties shall
5 be deposited into the Municipal Motor Fuel Tax Fund, a trust
6 fund created in the State treasury. Moneys in the Municipal
7 Motor Fuel Tax Fund shall be used to make payments to
8 municipalities and for the payment of refunds under this
9 Section. The amount to be paid to each municipality shall be
10 the amount (not including credit memoranda) collected by the
11 Department from the tax imposed by that municipality under this
12 Section during the second preceding calendar month, plus an
13 amount the Department determines is necessary to offset amounts
14 that were erroneously paid to a different municipality, and not
15 including an amount equal to the amount of refunds made during
16 the second preceding calendar month by the Department on behalf
17 of the municipality, and not including any amount that the
18 Department determines is necessary to offset any amounts that
19 were payable to a different municipality but were erroneously
20 paid to the municipality, less 1.5% of the remainder, which the
21 Department shall transfer into the Tax Compliance and
22 Administration Fund. The Department, at the time of each
23 monthly disbursement, shall prepare and certify to the State
24 Comptroller the amount to be transferred into the Tax
25 Compliance and Administration Fund under this Section. Within
26 10 days after receipt by the Comptroller of the disbursement

1 certification to the municipalities and the Tax Compliance and
2 Administration Fund provided for in this Section to be given to
3 the Comptroller by the Department, the Comptroller shall cause
4 the orders to be drawn for the respective amounts in accordance
5 with the directions contained in the certification.

6 Section 15-45. The Illinois Vehicle Code is amended by
7 changing Sections 3-805, 3-806, 3-815, 3-815.1, 3-818, 3-819,
8 and 3-821 as follows:

9 (625 ILCS 5/3-805) (from Ch. 95 1/2, par. 3-805)

10 Sec. 3-805. Electric vehicles. Until January 1, 2020, the
11 ~~The~~ owner of a motor vehicle of the first division or a motor
12 vehicle of the second division weighing 8,000 pounds or less
13 propelled by an electric engine and not utilizing motor fuel,
14 may register such vehicle for a fee not to exceed \$35 for a
15 2-year registration period. The Secretary may, in his
16 discretion, prescribe that electric vehicle registration
17 plates be issued for an indefinite term, such term to
18 correspond to the term of registration plates issued generally,
19 as provided in Section 3-414.1. In no event may the
20 registration fee for electric vehicles exceed \$18 per
21 registration year. Beginning on January 1, 2020, the
22 registration fee for these vehicles shall be equal to the fee
23 set forth in Section 3-806 for motor vehicles of the first
24 division, other than Autocycles, Motorcycles, Motor Driven

1 Cycles, and Pedalcycles. In addition to the registration fees,
 2 the Secretary shall assess an additional \$100 per year in lieu
 3 of the payment of motor fuel taxes. \$1 of the additional fees
 4 shall be deposited into the Secretary of State Special Services
 5 Fund and the remainder of the additional fees shall be
 6 deposited into the Road Fund.

7 (Source: P.A. 96-1135, eff. 7-21-10.)

8 (625 ILCS 5/3-806) (from Ch. 95 1/2, par. 3-806)

9 Sec. 3-806. Registration Fees; Motor Vehicles of the First
 10 Division. Every owner of any other motor vehicle of the first
 11 division, except as provided in Sections 3-804, 3-804.01,
 12 3-804.3, 3-805, 3-806.3, 3-806.7, and 3-808, and every second
 13 division vehicle weighing 8,000 pounds or less, shall pay the
 14 Secretary of State an annual registration fee at the following
 15 rates:

16 SCHEDULE OF REGISTRATION FEES

17 REQUIRED BY LAW

18 Beginning with the 2021 ~~2010~~ registration year

19 Annual Fee

20 Motor vehicles of the first division other
 21 than Autocycles, Motorcycles, Motor
 22 Driven Cycles and Pedalcycles

\$148 ~~\$98~~

24 Autocycles

68

1

2 Motorcycles, Motor Driven

3 Cycles and Pedalcycles

38

4 A \$1 surcharge shall be collected in addition to the above
5 fees for motor vehicles of the first division, autocycles,
6 motorcycles, motor driven cycles, and pedalcycles to be
7 deposited into the State Police Vehicle Fund.

8 All of the proceeds of the additional fees imposed by
9 Public Act 96-34 shall be deposited into the Capital Projects
10 Fund.

11 A \$2 surcharge shall be collected in addition to the above
12 fees for motor vehicles of the first division, autocycles,
13 motorcycles, motor driven cycles, and pedalcycles to be
14 deposited into the Park and Conservation Fund for the
15 Department of Natural Resources to use for conservation
16 efforts. The monies deposited into the Park and Conservation
17 Fund under this Section shall not be subject to administrative
18 charges or chargebacks unless otherwise authorized by this Act.

19 Of the fees collected for motor vehicles of the first
20 division other than Autocycles, Motorcycles, Motor Driven
21 Cycles, and Pedalcycles, \$1 of the fees shall be deposited into
22 the Secretary of State Special Services Fund and \$49 of the
23 fees shall be deposited into the Road Fund.

24 (Source: P.A. 97-412, eff. 1-1-12; 97-811, eff. 7-13-12;
25 97-1136, eff. 1-1-13; 98-463, eff. 8-16-13; 98-777, eff.
26 1-1-15.)

1 (625 ILCS 5/3-815) (from Ch. 95 1/2, par. 3-815)
 2 Sec. 3-815. Flat weight tax; vehicles of the second
 3 division.

4 (a) Except as provided in Section 3-806.3 and 3-804.3,
 5 every owner of a vehicle of the second division registered
 6 under Section 3-813, and not registered under the mileage
 7 weight tax under Section 3-818, shall pay to the Secretary of
 8 State, for each registration year, for the use of the public
 9 highways, a flat weight tax at the rates set forth in the
 10 following table, the rates including the \$10 registration fee:

11 SCHEDULE OF FLAT WEIGHT TAX

12 REQUIRED BY LAW

13 Gross Weight in Lbs. 14 Including Vehicle 15 and Maximum Load	Class	Total Fees each Fiscal year
16 8,000 lbs. and less	B	<u>\$148</u> \$98
17 8,001 lbs. to 10,000 lbs.	C	<u>218</u> 118
18 10,001 lbs. to 12,000 lbs.	D	<u>238</u> 138
19 12,001 lbs. to 16,000 lbs.	F	<u>342</u> 242
20 16,001 lbs. to 26,000 lbs.	H	<u>590</u> 490
21 26,001 lbs. to 28,000 lbs.	J	<u>730</u> 630
22 28,001 lbs. to 32,000 lbs.	K	<u>942</u> 842
23 32,001 lbs. to 36,000 lbs.	L	<u>1,082</u> 982
24 36,001 lbs. to 40,000 lbs.	N	<u>1,302</u> 1,202
25 40,001 lbs. to 45,000 lbs.	P	<u>1,490</u> 1,390

1	45,001 lbs. to 50,000 lbs.	Q	<u>1,638</u> 1,538
2	50,001 lbs. to 54,999 lbs.	R	<u>1,798</u> 1,698
3	55,000 lbs. to 59,500 lbs.	S	<u>1,930</u> 1,830
4	59,501 lbs. to 64,000 lbs.	T	<u>2,070</u> 1,970
5	64,001 lbs. to 73,280 lbs.	V	<u>2,394</u> 2,294
6	73,281 lbs. to 77,000 lbs.	X	<u>2,722</u> 2,622
7	77,001 lbs. to 80,000 lbs.	Z	<u>2,890</u> 2,790

8 Beginning with the 2010 registration year a \$1 surcharge
9 shall be collected for vehicles registered in the 8,000 lbs.
10 and less flat weight plate category above to be deposited into
11 the State Police Vehicle Fund.

12 Beginning with the 2014 registration year, a \$2 surcharge
13 shall be collected in addition to the above fees for vehicles
14 registered in the 8,000 lb. and less flat weight plate category
15 as described in this subsection (a) to be deposited into the
16 Park and Conservation Fund for the Department of Natural
17 Resources to use for conservation efforts. The monies deposited
18 into the Park and Conservation Fund under this Section shall
19 not be subject to administrative charges or chargebacks unless
20 otherwise authorized by this Act.

21 Of the fees collected under this subsection, \$1 of the fees
22 shall be deposited into the Secretary of State Special Services
23 Fund and \$99 of the fees shall be deposited into the Road Fund.

24 All of the proceeds of the additional fees imposed by
25 Public Act 96-34 ~~this amendatory Act of the 96th General~~
26 ~~Assembly~~ shall be deposited into the Capital Projects Fund.

1 (a-1) A Special Hauling Vehicle is a vehicle or combination
2 of vehicles of the second division registered under Section
3 3-813 transporting asphalt or concrete in the plastic state or
4 a vehicle or combination of vehicles that are subject to the
5 gross weight limitations in subsection (a) of Section 15-111
6 for which the owner of the vehicle or combination of vehicles
7 has elected to pay, in addition to the registration fee in
8 subsection (a), \$125 to the Secretary of State for each
9 registration year. The Secretary shall designate this class of
10 vehicle as a Special Hauling Vehicle.

11 (a-5) Beginning January 1, 2015, upon the request of the
12 vehicle owner, a \$10 surcharge shall be collected in addition
13 to the above fees for vehicles in the 12,000 lbs. and less flat
14 weight plate categories as described in subsection (a) to be
15 deposited into the Secretary of State Special License Plate
16 Fund. The \$10 surcharge is to identify vehicles in the 12,000
17 lbs. and less flat weight plate categories as a covered farm
18 vehicle. The \$10 surcharge is an annual, flat fee that shall be
19 based on an applicant's new or existing registration year for
20 each vehicle in the 12,000 lbs. and less flat weight plate
21 categories. A designation as a covered farm vehicle under this
22 subsection (a-5) shall not alter a vehicle's registration as a
23 registration in the 12,000 lbs. or less flat weight category.
24 The Secretary shall adopt any rules necessary to implement this
25 subsection (a-5).

26 (a-10) Beginning January 1, 2019, upon the request of the

1 vehicle owner, the Secretary of State shall collect a \$10
2 surcharge in addition to the fees for second division vehicles
3 in the 8,000 lbs. and less flat weight plate category described
4 in subsection (a) that are issued a registration plate under
5 Article VI of this Chapter. The \$10 surcharge shall be
6 deposited into the Secretary of State Special License Plate
7 Fund. The \$10 surcharge is to identify a vehicle in the 8,000
8 lbs. and less flat weight plate category as a covered farm
9 vehicle. The \$10 surcharge is an annual, flat fee that shall be
10 based on an applicant's new or existing registration year for
11 each vehicle in the 8,000 lbs. and less flat weight plate
12 category. A designation as a covered farm vehicle under this
13 subsection (a-10) shall not alter a vehicle's registration in
14 the 8,000 lbs. or less flat weight category. The Secretary
15 shall adopt any rules necessary to implement this subsection
16 (a-10).

17 (b) Except as provided in Section 3-806.3, every camping
18 trailer, motor home, mini motor home, travel trailer, truck
19 camper or van camper used primarily for recreational purposes,
20 and not used commercially, nor for hire, nor owned by a
21 commercial business, may be registered for each registration
22 year upon the filing of a proper application and the payment of
23 a registration fee and highway use tax, according to the
24 following table of fees:

25	MOTOR HOME, MINI MOTOR HOME, TRUCK CAMPER OR VAN CAMPER	
26	Gross Weight in Lbs.	Total Fees

1	Including Vehicle and	Each
2	Maximum Load	Calendar Year
3	8,000 lbs and less	\$78
4	8,001 Lbs. to 10,000 Lbs	90
5	10,001 Lbs. and Over	102

6 CAMPING TRAILER OR TRAVEL TRAILER

7	Gross Weight in Lbs.	Total Fees
8	Including Vehicle and	Each
9	Maximum Load	Calendar Year
10	3,000 Lbs. and Less	\$18
11	3,001 Lbs. to 8,000 Lbs.	30
12	8,001 Lbs. to 10,000 Lbs.	38
13	10,001 Lbs. and Over	50

14 Every house trailer must be registered under Section 3-819.

15 (c) Farm Truck. Any truck used exclusively for the owner's
 16 own agricultural, horticultural or livestock raising
 17 operations and not-for-hire only, or any truck used only in the
 18 transportation for-hire of seasonal, fresh, perishable fruit
 19 or vegetables from farm to the point of first processing, may
 20 be registered by the owner under this paragraph in lieu of
 21 registration under paragraph (a), upon filing of a proper
 22 application and the payment of the \$10 registration fee and the
 23 highway use tax herein specified as follows:

24 SCHEDULE OF FEES AND TAXES

25	Gross Weight in Lbs.	Total Amount for
26	Including Truck and	each

1	Maximum Load	Class	Fiscal Year
2	16,000 lbs. or less	VF	<u>\$250</u> \$150
3	16,001 to 20,000 lbs.	VG	<u>326</u> 226
4	20,001 to 24,000 lbs.	VH	<u>390</u> 290
5	24,001 to 28,000 lbs.	VJ	<u>478</u> 378
6	28,001 to 32,000 lbs.	VK	<u>606</u> 506
7	32,001 to 36,000 lbs.	VL	<u>710</u> 610
8	36,001 to 45,000 lbs.	VP	<u>910</u> 810
9	45,001 to 54,999 lbs.	VR	<u>1,126</u> 1,026
10	55,000 to 64,000 lbs.	VT	<u>1,302</u> 1,202
11	64,001 to 73,280 lbs.	VV	<u>1,390</u> 1,290
12	73,281 to 77,000 lbs.	VX	<u>1,450</u> 1,350
13	77,001 to 80,000 lbs.	VZ	<u>1,590</u> 1,490

14 Of the fees collected under this subsection, \$1 of the fees
15 shall be deposited into the Secretary of State Special Services
16 Fund and \$99 of the fees shall be deposited into the Road Fund.

17 In the event the Secretary of State revokes a farm truck
18 registration as authorized by law, the owner shall pay the flat
19 weight tax due hereunder before operating such truck.

20 Any combination of vehicles having 5 axles, with a distance
21 of 42 feet or less between extreme axles, that are subject to
22 the weight limitations in subsection (a) of Section 15-111 for
23 which the owner of the combination of vehicles has elected to
24 pay, in addition to the registration fee in subsection (c),
25 \$125 to the Secretary of State for each registration year shall
26 be designated by the Secretary as a Special Hauling Vehicle.

1 (d) The number of axles necessary to carry the maximum load
2 provided shall be determined from Chapter 15 of this Code.

3 (e) An owner may only apply for and receive 5 farm truck
4 registrations, and only 2 of those 5 vehicles shall exceed
5 59,500 gross weight in pounds per vehicle.

6 (f) Every person convicted of violating this Section by
7 failure to pay the appropriate flat weight tax to the Secretary
8 of State as set forth in the above tables shall be punished as
9 provided for in Section 3-401.

10 (Source: P.A. 100-734, eff. 1-1-19; 100-956, eff. 1-1-19;
11 revised 10-15-18.)

12 (625 ILCS 5/3-815.1)

13 Sec. 3-815.1. Commercial distribution fee. Beginning July
14 1, 2003, in addition to any tax or fee imposed under this Code:

15 (a) Vehicles of the second division with a gross
16 vehicle weight that exceeds 8,000 pounds and that incur any
17 tax or fee under subsection (a) of Section 3-815 of this
18 Code or subsection (a) of Section 3-818 of this Code, as
19 applicable, shall pay to the Secretary of State a
20 commercial distribution fee, for each registration year,
21 for the use of the public highways, State infrastructure,
22 and State services, in an amount equal to: (i) for a
23 registration year beginning on or after July 1, 2003 and
24 before July 1, 2005, 36% of the taxes and fees incurred
25 under subsection (a) of Section 3-815 of this Code, or

1 subsection (a) of Section 3-818 of this Code, as
2 applicable, rounded up to the nearest whole dollar; (ii)
3 for a registration year beginning on or after July 1, 2005
4 and before July 1, 2006, 21.5% of the taxes and fees
5 incurred under subsection (a) of Section 3-815 of this
6 Code, or subsection (a) of Section 3-818 of this Code, as
7 applicable, rounded up to the nearest whole dollar; and
8 (iii) for a registration year beginning on or after July 1,
9 2006, 14.35% of the taxes and fees incurred under
10 subsection (a) of Section 3-815 of this Code, or subsection
11 (a) of Section 3-818 of this Code, as applicable, rounded
12 up to the nearest whole dollar.

13 (b) Until June 30, 2004, vehicles of the second
14 division with a gross vehicle weight of 8,000 pounds or
15 less and that incur any tax or fee under subsection (a) of
16 Section 3-815 of this Code or subsection (a) of Section
17 3-818 of this Code, as applicable, and have claimed the
18 rolling stock exemption under the Retailers' Occupation
19 Tax Act, Use Tax Act, Service Occupation Tax Act, or
20 Service Use Tax Act shall pay to the Illinois Department of
21 Revenue (or the Secretary of State under an
22 intergovernmental agreement) a commercial distribution
23 fee, for each registration year, for the use of the public
24 highways, State infrastructure, and State services, in an
25 amount equal to 36% of the taxes and fees incurred under
26 subsection (a) of Section 3-815 of this Code or subsection

1 (a) of Section 3-818 of this Code, as applicable, rounded
2 up to the nearest whole dollar.

3 The fees paid under this Section shall be deposited by the
4 Secretary of State into the General Revenue Fund.

5 This Section is repealed on July 1, 2020.

6 (Source: P.A. 93-23, eff. 6-20-03; 93-1033, eff. 9-3-04.)

7 (625 ILCS 5/3-818) (from Ch. 95 1/2, par. 3-818)

8 Sec. 3-818. Mileage weight tax option.

9 (a) Any owner of a vehicle of the second division may elect
10 to pay a mileage weight tax for such vehicle in lieu of the
11 flat weight tax set out in Section 3-815. Such election shall
12 be binding to the end of the registration year. Renewal of this
13 election must be filed with the Secretary of State on or before
14 July 1 of each registration period. In such event the owner
15 shall, at the time of making such election, pay the \$10
16 registration fee and the minimum guaranteed mileage weight tax,
17 as hereinafter provided, which payment shall permit the owner
18 to operate that vehicle the maximum mileage in this State
19 hereinafter set forth. Any vehicle being operated on mileage
20 plates cannot be operated outside of this State. In addition
21 thereto, the owner of that vehicle shall pay a mileage weight
22 tax at the following rates for each mile traveled in this State
23 in excess of the maximum mileage provided under the minimum
24 guaranteed basis:

25 BUS, TRUCK OR TRUCK TRACTOR

1				Maximum	Mileage
2			Minimum	Mileage	Weight Tax
3			Guaranteed	Permitted	for Mileage
4	Gross Weight		Mileage	Under	in excess of
5	Vehicle and		Weight	Guaranteed	Guaranteed
6	Load	Class	Tax	Tax	Mileage
7	12,000 lbs. or less	MD	<u>\$173</u> \$73	5,000	26 Mills
8	12,001 to 16,000 lbs.	MF	<u>220</u> 120	6,000	34 Mills
9	16,001 to 20,000 lbs.	MG	<u>280</u> 180	6,000	46 Mills
10	20,001 to 24,000 lbs.	MH	<u>335</u> 235	6,000	63 Mills
11	24,001 to 28,000 lbs.	MJ	<u>415</u> 315	7,000	63 Mills
12	28,001 to 32,000 lbs.	MK	<u>485</u> 385	7,000	83 Mills
13	32,001 to 36,000 lbs.	ML	<u>585</u> 485	7,000	99 Mills
14	36,001 to 40,000 lbs.	MN	<u>715</u> 615	7,000	128 Mills
15	40,001 to 45,000 lbs.	MP	<u>795</u> 695	7,000	139 Mills
16	45,001 to 54,999 lbs.	MR	<u>953</u> 853	7,000	156 Mills
17	55,000 to 59,500 lbs.	MS	<u>1,020</u> 920	7,000	178 Mills
18	59,501 to 64,000 lbs.	MT	<u>1,085</u> 985	7,000	195 Mills
19	64,001 to 73,280 lbs.	MV	<u>1,273</u> 1,173	7,000	225 Mills
20	73,281 to 77,000 lbs.	MX	<u>1,428</u> 1,328	7,000	258 Mills
21	77,001 to 80,000 lbs.	MZ	<u>1,515</u> 1,415	7,000	275 Mills

TRAILER

23				Maximum	Mileage
24			Minimum	Mileage	Weight Tax
25			Guaranteed	Permitted	for Mileage
26	Gross Weight		Mileage	Under	in excess of

Vehicle and Load	Class	Weight Tax	Guaranteed Tax	Guaranteed Mileage
14,000 lbs. or less	ME	<u>\$175</u> \$75	5,000	31 Mills
14,001 to 20,000 lbs.	MF	<u>235</u> 135	6,000	36 Mills
20,001 to 36,000 lbs.	ML	<u>640</u> 540	7,000	103 Mills
36,001 to 40,000 lbs.	MM	<u>850</u> 750	7,000	150 Mills

Of the fees collected under this subsection, \$1 of the fees shall be deposited into the Secretary of State Special Services Fund and \$99 of the fees shall be deposited into the Road Fund.

(a-1) A Special Hauling Vehicle is a vehicle or combination of vehicles of the second division registered under Section 3-813 transporting asphalt or concrete in the plastic state or a vehicle or combination of vehicles that are subject to the gross weight limitations in subsection (a) of Section 15-111 for which the owner of the vehicle or combination of vehicles has elected to pay, in addition to the registration fee in subsection (a), \$125 to the Secretary of State for each registration year. The Secretary shall designate this class of vehicle as a Special Hauling Vehicle.

In preparing rate schedules on registration applications, the Secretary of State shall add to the above rates, the \$10 registration fee. The Secretary may decline to accept any renewal filed after July 1st.

The number of axles necessary to carry the maximum load provided shall be determined from Chapter 15 of this Code.

Every owner of a second division motor vehicle for which he

1 has elected to pay a mileage weight tax shall keep a daily
2 record upon forms prescribed by the Secretary of State, showing
3 the mileage covered by that vehicle in this State. Such record
4 shall contain the license number of the vehicle and the miles
5 traveled by the vehicle in this State for each day of the
6 calendar month. Such owner shall also maintain records of fuel
7 consumed by each such motor vehicle and fuel purchases
8 therefor. On or before the 10th day of July the owner shall
9 certify to the Secretary of State upon forms prescribed
10 therefor, summaries of his daily records which shall show the
11 miles traveled by the vehicle in this State during the
12 preceding 12 months and such other information as the Secretary
13 of State may require. The daily record and fuel records shall
14 be filed, preserved and available for audit for a period of 3
15 years. Any owner filing a return hereunder shall certify that
16 such return is a true, correct and complete return. Any person
17 who willfully makes a false return hereunder is guilty of
18 perjury and shall be punished in the same manner and to the
19 same extent as is provided therefor.

20 At the time of filing his return, each owner shall pay to
21 the Secretary of State the proper amount of tax at the rate
22 herein imposed.

23 Every owner of a vehicle of the second division who elects
24 to pay on a mileage weight tax basis and who operates the
25 vehicle within this State, shall file with the Secretary of
26 State a bond in the amount of \$500. The bond shall be in a form

1 approved by the Secretary of State and with a surety company
2 approved by the Illinois Department of Insurance to transact
3 business in this State as surety, and shall be conditioned upon
4 such applicant's paying to the State of Illinois all money
5 becoming due by reason of the operation of the second division
6 vehicle in this State, together with all penalties and interest
7 thereon.

8 Upon notice from the Secretary that the registrant has
9 failed to pay the excess mileage fees, the surety shall
10 immediately pay the fees together with any penalties and
11 interest thereon in an amount not to exceed the limits of the
12 bond.

13 (b) Beginning January 1, 2016, upon the request of the
14 vehicle owner, a \$10 surcharge shall be collected in addition
15 to the above fees for vehicles in the 12,000 lbs. and less
16 mileage weight plate category as described in subsection (a) to
17 be deposited into the Secretary of State Special License Plate
18 Fund. The \$10 surcharge is to identify vehicles in the 12,000
19 lbs. and less mileage weight plate category as a covered farm
20 vehicle. The \$10 surcharge is an annual flat fee that shall be
21 based on an applicant's new or existing registration year for
22 each vehicle in the 12,000 lbs. and less mileage weight plate
23 category. A designation as a covered farm vehicle under this
24 subsection (b) shall not alter a vehicle's registration as a
25 registration in the 12,000 lbs. or less mileage weight
26 category. The Secretary shall adopt any rules necessary to

1 implement this subsection (b).

2 (Source: P.A. 99-57, eff. 7-16-15; 99-642, eff. 7-28-16.)

3 (625 ILCS 5/3-819) (from Ch. 95 1/2, par. 3-819)

4 Sec. 3-819. Trailer; Flat weight tax.

5 (a) Farm Trailer. Any farm trailer drawn by a motor vehicle
6 of the second division registered under paragraph (a) or (c) of
7 Section 3-815 and used exclusively by the owner for his own
8 agricultural, horticultural or livestock raising operations
9 and not used for hire, or any farm trailer utilized only in the
10 transportation for-hire of seasonal, fresh, perishable fruit
11 or vegetables from farm to the point of first processing, and
12 any trailer used with a farm tractor that is not an implement
13 of husbandry may be registered under this paragraph in lieu of
14 registration under paragraph (b) of this Section upon the
15 filing of a proper application and the payment of the \$10
16 registration fee and the highway use tax herein for use of the
17 public highways of this State, at the following rates which
18 include the \$10 registration fee:

19 SCHEDULE OF FEES AND TAXES

20 Gross Weight in Lbs.	Class	Total Amount
21 Including Vehicle		each
22 and Maximum Load		Fiscal Year
23 10,000 lbs. or less	VDD	<u>\$160</u> \$60
24 10,001 to 14,000 lbs.	VDE	<u>206</u> 106
25 14,001 to 20,000 lbs.	VDG	<u>266</u> 166

1 20,001 to 28,000 lbs. VDJ 478 ~~378~~

2 28,001 to 36,000 lbs. VDL 750 ~~650~~

3 An owner may only apply for and receive two farm trailer
4 registrations.

5 (b) All other owners of trailers, other than apportionable
6 trailers registered under Section 3-402.1 of this Code, used
7 with a motor vehicle on the public highways, shall pay to the
8 Secretary of State for each registration year a flat weight
9 tax, for the use of the public highways of this State, at the
10 following rates (which includes the registration fee of \$10
11 required by Section 3-813):

12 SCHEDULE OF TRAILER FLAT

13 WEIGHT TAX REQUIRED

14 BY LAW

15 Gross Weight in Lbs.		Total Fees
16 Including Vehicle and		each
17 Maximum Load	Class	Fiscal Year
18 3,000 lbs. and less	TA	<u>\$118</u> \$18
19 5,000 lbs. and more than 3,000	TB	<u>154</u> 54
20 8,000 lbs. and more than 5,000	TC	<u>158</u> 58
21 10,000 lbs. and more than 8,000	TD	<u>206</u> 106
22 14,000 lbs. and more than 10,000	TE	<u>270</u> 170
23 20,000 lbs. and more than 14,000	TG	<u>358</u> 258
24 32,000 lbs. and more than 20,000	TK	<u>822</u> 722
25 36,000 lbs. and more than 32,000	TL	<u>1,182</u> 1,082
26 40,000 lbs. and more than 36,000	TN	<u>1,602</u> 1,502

1 Of the fees collected under this subsection, \$1 of the fees
 2 shall be deposited into the Secretary of State Special Services
 3 Fund and \$99 of the additional fees shall be deposited into the
 4 Road Fund.

5 (c) The number of axles necessary to carry the maximum load
 6 provided shall be determined from Chapter 15 of this Code.

7 (Source: P.A. 96-328, eff. 8-11-09.)

8 (625 ILCS 5/3-821) (from Ch. 95 1/2, par. 3-821)

9 Sec. 3-821. Miscellaneous registration and title fees.

10 (a) Except as provided under subsection (h), the fee to be
 11 paid to the Secretary of State for the following certificates,
 12 registrations or evidences of proper registration, or for
 13 corrected or duplicate documents shall be in accordance with
 14 the following schedule:

15 Certificate of Title, except for an all-terrain	
16 vehicle or off-highway motorcycle, <u>prior to July 1,</u>	
17 <u>2019</u>	\$95

18 <u>Certificate of Title, except for an all-terrain</u>	
19 <u>vehicle, off-highway motorcycle, or motor home, mini</u>	
20 <u>motor home or van camper, on and after July 1, 2019</u>	<u>\$150</u>

21 <u>Certificate of Title for a motor home, mini motor</u>	
22 <u>home, or van camper, on and after July 1, 2019</u>	<u>\$250</u>

23 Certificate of Title for an all-terrain vehicle	
24 or off-highway motorcycle	\$30

25 Certificate of Title for an all-terrain vehicle	
----------------------------------------------------------	--

1	or off-highway motorcycle used for production	
2	agriculture, or accepted by a dealer in trade	13
3	Certificate of Title for a low-speed vehicle	30
4	Transfer of Registration or any evidence of	
5	proper registration	\$25
6	Duplicate Registration Card for plates or other	
7	evidence of proper registration	3
8	Duplicate Registration Sticker or Stickers, each	20
9	Duplicate Certificate of Title, <u>prior to July 1,</u>	
10	<u>2019</u>	95
11	<u>Duplicate Certificate of Title, on and after July</u>	
12	<u>1, 2019</u>	<u>\$50</u>
13	Corrected Registration Card or Card for other	
14	evidence of proper registration	3
15	Corrected Certificate of Title	95
16	Salvage Certificate, <u>prior to July 1, 2019</u>	4
17	<u>Salvage Certificate, on and after July 1, 2019</u>	<u>\$20</u>
18	Fleet Reciprocity Permit	15
19	Prorate Decal	1
20	Prorate Backing Plate	3
21	Special Corrected Certificate of Title	15
22	Expedited Title Service (to be charged in addition	
23	to other applicable fees)	30
24	Dealer Lien Release Certificate of Title	20
25	<u>Junking Certificate, on and after July 1, 2019</u>	<u>\$10</u>
26	A special corrected certificate of title shall be issued	

1 (i) to remove a co-owner's name due to the death of the
2 co-owner, to transfer title to a spouse if the decedent-spouse
3 was the sole owner on the title, or due to a divorce; (ii) to
4 change a co-owner's name due to a marriage; or (iii) due to a
5 name change under Article XXI of the Code of Civil Procedure.

6 There shall be no fee paid for a Junking Certificate prior
7 to July 1, 2019.

8 There shall be no fee paid for a certificate of title
9 issued to a county when the vehicle is forfeited to the county
10 under Article 36 of the Criminal Code of 2012.

11 (a-5) The Secretary of State may revoke a certificate of
12 title and registration card and issue a corrected certificate
13 of title and registration card, at no fee to the vehicle owner
14 or lienholder, if there is proof that the vehicle
15 identification number is erroneously shown on the original
16 certificate of title.

17 (a-10) The Secretary of State may issue, in connection with
18 the sale of a motor vehicle, a corrected title to a motor
19 vehicle dealer upon application and submittal of a lien release
20 letter from the lienholder listed in the files of the
21 Secretary. In the case of a title issued by another state, the
22 dealer must submit proof from the state that issued the last
23 title. The corrected title, which shall be known as a dealer
24 lien release certificate of title, shall be issued in the name
25 of the vehicle owner without the named lienholder. If the motor
26 vehicle is currently titled in a state other than Illinois, the

1 applicant must submit either (i) a letter from the current
2 lienholder releasing the lien and stating that the lienholder
3 has possession of the title; or (ii) a letter from the current
4 lienholder releasing the lien and a copy of the records of the
5 department of motor vehicles for the state in which the vehicle
6 is titled, showing that the vehicle is titled in the name of
7 the applicant and that no liens are recorded other than the
8 lien for which a release has been submitted. The fee for the
9 dealer lien release certificate of title is \$20.

10 (b) The Secretary may prescribe the maximum service charge
11 to be imposed upon an applicant for renewal of a registration
12 by any person authorized by law to receive and remit or
13 transmit to the Secretary such renewal application and fees
14 therewith.

15 (c) If payment is delivered to the Office of the Secretary
16 of State as payment of any fee or tax under this Code, and such
17 payment is not honored for any reason, the registrant or other
18 person tendering the payment remains liable for the payment of
19 such fee or tax. The Secretary of State may assess a service
20 charge of \$25 in addition to the fee or tax due and owing for
21 all dishonored payments.

22 If the total amount then due and owing exceeds the sum of
23 \$100 and has not been paid in full within 60 days from the date
24 the dishonored payment was first delivered to the Secretary of
25 State, the Secretary of State shall assess a penalty of 25% of
26 such amount remaining unpaid.

1 All amounts payable under this Section shall be computed to
2 the nearest dollar. Out of each fee collected for dishonored
3 payments, \$5 shall be deposited in the Secretary of State
4 Special Services Fund.

5 (d) The minimum fee and tax to be paid by any applicant for
6 apportionment of a fleet of vehicles under this Code shall be
7 \$15 if the application was filed on or before the date
8 specified by the Secretary together with fees and taxes due. If
9 an application and the fees or taxes due are filed after the
10 date specified by the Secretary, the Secretary may prescribe
11 the payment of interest at the rate of 1/2 of 1% per month or
12 fraction thereof after such due date and a minimum of \$8.

13 (e) Trucks, truck tractors, truck tractors with loads, and
14 motor buses, any one of which having a combined total weight in
15 excess of 12,000 lbs. shall file an application for a Fleet
16 Reciprocity Permit issued by the Secretary of State. This
17 permit shall be in the possession of any driver operating a
18 vehicle on Illinois highways. Any foreign licensed vehicle of
19 the second division operating at any time in Illinois without a
20 Fleet Reciprocity Permit or other proper Illinois
21 registration, shall subject the operator to the penalties
22 provided in Section 3-834 of this Code. For the purposes of
23 this Code, "Fleet Reciprocity Permit" means any second division
24 motor vehicle with a foreign license and used only in
25 interstate transportation of goods. The fee for such permit
26 shall be \$15 per fleet which shall include all vehicles of the

1 fleet being registered.

2 (f) For purposes of this Section, "all-terrain vehicle or
3 off-highway motorcycle used for production agriculture" means
4 any all-terrain vehicle or off-highway motorcycle used in the
5 raising of or the propagation of livestock, crops for sale for
6 human consumption, crops for livestock consumption, and
7 production seed stock grown for the propagation of feed grains
8 and the husbandry of animals or for the purpose of providing a
9 food product, including the husbandry of blood stock as a main
10 source of providing a food product. "All-terrain vehicle or
11 off-highway motorcycle used in production agriculture" also
12 means any all-terrain vehicle or off-highway motorcycle used in
13 animal husbandry, floriculture, aquaculture, horticulture, and
14 viticulture.

15 (g) All of the proceeds of the additional fees imposed by
16 Public Act 96-34 shall be deposited into the Capital Projects
17 Fund.

18 (h) The fee for a duplicate registration sticker or
19 stickers shall be the amount required under subsection (a) or
20 the vehicle's annual registration fee amount, whichever is
21 less.

22 (i) All of the proceeds of the additional fees imposed by
23 this amendatory Act of the 101st General Assembly shall be
24 deposited into the Road Fund.

25 (Source: P.A. 99-260, eff. 1-1-16; 99-607, eff. 7-22-16;
26 100-956, eff. 1-1-19.)

1 Section 15-50. The State Finance Act is amended by adding
2 Sections 5.891, 5.893, and 5.894 as follows:

3 (30 ILCS 105/5.891 new)

4 Sec. 5.891. The Transportation Renewal Fund.

5 (30 ILCS 105/5.893 new)

6 Sec. 5.893. The Regional Transportation Authority Capital
7 Improvement Fund.

8 (30 ILCS 105/5.894 new)

9 Sec. 5.894. The Downstate Mass Transportation Capital
10 Improvement Fund.

11 ARTICLE 20. ILLINOIS VEHICLE CODE; VIOLATIONS

12 Section 20-5. The Illinois Vehicle Code is amended by
13 changing Section 11-208.3 as follows:

14 (625 ILCS 5/11-208.3) (from Ch. 95 1/2, par. 11-208.3)

15 Sec. 11-208.3. Administrative adjudication of violations
16 of traffic regulations concerning the standing, parking, or
17 condition of vehicles, automated traffic law violations, and
18 automated speed enforcement system violations.

19 (a) Any municipality or county may provide by ordinance for

1 a system of administrative adjudication of vehicular standing
2 and parking violations and vehicle compliance violations as
3 described in this subsection, automated traffic law violations
4 as defined in Section 11-208.6, 11-208.9, or 11-1201.1, and
5 automated speed enforcement system violations as defined in
6 Section 11-208.8. The administrative system shall have as its
7 purpose the fair and efficient enforcement of municipal or
8 county regulations through the administrative adjudication of
9 automated speed enforcement system or automated traffic law
10 violations and violations of municipal or county ordinances
11 regulating the standing and parking of vehicles, the condition
12 and use of vehicle equipment, and the display of municipal or
13 county wheel tax licenses within the municipality's or county's
14 borders. The administrative system shall only have authority to
15 adjudicate civil offenses carrying fines not in excess of \$500
16 or requiring the completion of a traffic education program, or
17 both, that occur after the effective date of the ordinance
18 adopting such a system under this Section. For purposes of this
19 Section, "compliance violation" means a violation of a
20 municipal or county regulation governing the condition or use
21 of equipment on a vehicle or governing the display of a
22 municipal or county wheel tax license.

23 (b) Any ordinance establishing a system of administrative
24 adjudication under this Section shall provide for:

25 (1) A traffic compliance administrator authorized to
26 adopt, distribute and process parking, compliance, and

1 automated speed enforcement system or automated traffic
2 law violation notices and other notices required by this
3 Section, collect money paid as fines and penalties for
4 violation of parking and compliance ordinances and
5 automated speed enforcement system or automated traffic
6 law violations, and operate an administrative adjudication
7 system. The traffic compliance administrator also may make
8 a certified report to the Secretary of State under Section
9 6-306.5.

10 (2) A parking, standing, compliance, automated speed
11 enforcement system, or automated traffic law violation
12 notice that shall specify or include the date, time, and
13 place of violation of a parking, standing, compliance,
14 automated speed enforcement system, or automated traffic
15 law regulation; the particular regulation violated; any
16 requirement to complete a traffic education program; the
17 fine and any penalty that may be assessed for late payment
18 or failure to complete a required traffic education
19 program, or both, when so provided by ordinance; the
20 vehicle make or a photograph of the vehicle; the ~~and~~ state
21 registration number of the vehicle; and the identification
22 number of the person issuing the notice. With regard to
23 automated speed enforcement system or automated traffic
24 law violations, vehicle make shall be specified on the
25 automated speed enforcement system or automated traffic
26 law violation notice if the notice does not include a

1 photograph of the vehicle and the make is available and
2 readily discernible. With regard to municipalities or
3 counties with a population of 1 million or more, it shall
4 be grounds for dismissal of a parking violation if the
5 state registration number or vehicle make specified is
6 incorrect. The violation notice shall state that the
7 completion of any required traffic education program, the
8 payment of any indicated fine, and the payment of any
9 applicable penalty for late payment or failure to complete
10 a required traffic education program, or both, shall
11 operate as a final disposition of the violation. The notice
12 also shall contain information as to the availability of a
13 hearing in which the violation may be contested on its
14 merits. The violation notice shall specify the time and
15 manner in which a hearing may be had.

16 (3) Service of a ~~the~~ parking, standing, or compliance
17 violation notice by: (i) affixing the original or a
18 facsimile of the notice to an unlawfully parked or standing
19 vehicle; ~~or (ii) by~~ handing the notice to the operator of a
20 vehicle if he or she is present; or (iii) mailing the
21 notice to the address of the registered owner or lessee of
22 the cited vehicle as recorded with the Secretary of State
23 or the lessor of the motor vehicle within 30 days after the
24 Secretary of State or the lessor of the motor vehicle
25 notifies the municipality or county of the identity of the
26 owner or lessee of the vehicle, but not later than 90 days

1 after date of the violation, except that in the case of a
2 lessee of a motor vehicle, service of a parking, standing,
3 or compliance violation notice may occur no later than 210
4 days after the violation; and service of an automated speed
5 enforcement system or automated traffic law violation
6 notice by mail to the address of the registered owner or
7 lessee of the cited vehicle as recorded with the Secretary
8 of State or the lessor of the motor vehicle within 30 days
9 after the Secretary of State or the lessor of the motor
10 vehicle notifies the municipality or county of the identity
11 of the owner or lessee of the vehicle, but not later than
12 90 days after the violation, except that in the case of a
13 lessee of a motor vehicle, service of an automated traffic
14 law violation notice may occur no later than 210 days after
15 the violation. A person authorized by ordinance to issue
16 and serve parking, standing, and compliance violation
17 notices shall certify as to the correctness of the facts
18 entered on the violation notice by signing his or her name
19 to the notice at the time of service or in the case of a
20 notice produced by a computerized device, by signing a
21 single certificate to be kept by the traffic compliance
22 administrator attesting to the correctness of all notices
23 produced by the device while it was under his or her
24 control. In the case of an automated traffic law violation,
25 the ordinance shall require a determination by a technician
26 employed or contracted by the municipality or county that,

1 based on inspection of recorded images, the motor vehicle
2 was being operated in violation of Section 11-208.6,
3 11-208.9, or 11-1201.1 or a local ordinance. If the
4 technician determines that the vehicle entered the
5 intersection as part of a funeral procession or in order to
6 yield the right-of-way to an emergency vehicle, a citation
7 shall not be issued. In municipalities with a population of
8 less than 1,000,000 inhabitants and counties with a
9 population of less than 3,000,000 inhabitants, the
10 automated traffic law ordinance shall require that all
11 determinations by a technician that a motor vehicle was
12 being operated in violation of Section 11-208.6, 11-208.9,
13 or 11-1201.1 or a local ordinance must be reviewed and
14 approved by a law enforcement officer or retired law
15 enforcement officer of the municipality or county issuing
16 the violation. In municipalities with a population of
17 1,000,000 or more inhabitants and counties with a
18 population of 3,000,000 or more inhabitants, the automated
19 traffic law ordinance shall require that all
20 determinations by a technician that a motor vehicle was
21 being operated in violation of Section 11-208.6, 11-208.9,
22 or 11-1201.1 or a local ordinance must be reviewed and
23 approved by a law enforcement officer or retired law
24 enforcement officer of the municipality or county issuing
25 the violation or by an additional fully-trained reviewing
26 technician who is not employed by the contractor who

1 employs the technician who made the initial determination.
2 In the case of an automated speed enforcement system
3 violation, the ordinance shall require a determination by a
4 technician employed by the municipality, based upon an
5 inspection of recorded images, video or other
6 documentation, including documentation of the speed limit
7 and automated speed enforcement signage, and documentation
8 of the inspection, calibration, and certification of the
9 speed equipment, that the vehicle was being operated in
10 violation of Article VI of Chapter 11 of this Code or a
11 similar local ordinance. If the technician determines that
12 the vehicle speed was not determined by a calibrated,
13 certified speed equipment device based upon the speed
14 equipment documentation, or if the vehicle was an emergency
15 vehicle, a citation may not be issued. The automated speed
16 enforcement ordinance shall require that all
17 determinations by a technician that a violation occurred be
18 reviewed and approved by a law enforcement officer or
19 retired law enforcement officer of the municipality
20 issuing the violation or by an additional fully trained
21 reviewing technician who is not employed by the contractor
22 who employs the technician who made the initial
23 determination. Routine and independent calibration of the
24 speeds produced by automated speed enforcement systems and
25 equipment shall be conducted annually by a qualified
26 technician. Speeds produced by an automated speed

1 enforcement system shall be compared with speeds produced
2 by lidar or other independent equipment. Radar or lidar
3 equipment shall undergo an internal validation test no less
4 frequently than once each week. Qualified technicians
5 shall test loop based equipment no less frequently than
6 once a year. Radar equipment shall be checked for accuracy
7 by a qualified technician when the unit is serviced, when
8 unusual or suspect readings persist, or when deemed
9 necessary by a reviewing technician. Radar equipment shall
10 be checked with the internal frequency generator and the
11 internal circuit test whenever the radar is turned on.
12 Technicians must be alert for any unusual or suspect
13 readings, and if unusual or suspect readings of a radar
14 unit persist, that unit shall immediately be removed from
15 service and not returned to service until it has been
16 checked by a qualified technician and determined to be
17 functioning properly. Documentation of the annual
18 calibration results, including the equipment tested, test
19 date, technician performing the test, and test results,
20 shall be maintained and available for use in the
21 determination of an automated speed enforcement system
22 violation and issuance of a citation. The technician
23 performing the calibration and testing of the automated
24 speed enforcement equipment shall be trained and certified
25 in the use of equipment for speed enforcement purposes.
26 Training on the speed enforcement equipment may be

1 conducted by law enforcement, civilian, or manufacturer's
2 personnel and if applicable may be equivalent to the
3 equipment use and operations training included in the Speed
4 Measuring Device Operator Program developed by the
5 National Highway Traffic Safety Administration (NHTSA).
6 The vendor or technician who performs the work shall keep
7 accurate records on each piece of equipment the technician
8 calibrates and tests. As used in this paragraph,
9 "fully-trained reviewing technician" means a person who
10 has received at least 40 hours of supervised training in
11 subjects which shall include image inspection and
12 interpretation, the elements necessary to prove a
13 violation, license plate identification, and traffic
14 safety and management. In all municipalities and counties,
15 the automated speed enforcement system or automated
16 traffic law ordinance shall require that no additional fee
17 shall be charged to the alleged violator for exercising his
18 or her right to an administrative hearing, and persons
19 shall be given at least 25 days following an administrative
20 hearing to pay any civil penalty imposed by a finding that
21 Section 11-208.6, 11-208.8, 11-208.9, or 11-1201.1 or a
22 similar local ordinance has been violated. The original or
23 a facsimile of the violation notice or, in the case of a
24 notice produced by a computerized device, a printed record
25 generated by the device showing the facts entered on the
26 notice, shall be retained by the traffic compliance

1 administrator, and shall be a record kept in the ordinary
2 course of business. A parking, standing, compliance,
3 automated speed enforcement system, or automated traffic
4 law violation notice issued, signed and served in
5 accordance with this Section, a copy of the notice, or the
6 computer generated record shall be prima facie correct and
7 shall be prima facie evidence of the correctness of the
8 facts shown on the notice. The notice, copy, or computer
9 generated record shall be admissible in any subsequent
10 administrative or legal proceedings.

11 (4) An opportunity for a hearing for the registered
12 owner of the vehicle cited in the parking, standing,
13 compliance, automated speed enforcement system, or
14 automated traffic law violation notice in which the owner
15 may contest the merits of the alleged violation, and during
16 which formal or technical rules of evidence shall not
17 apply; provided, however, that under Section 11-1306 of
18 this Code the lessee of a vehicle cited in the violation
19 notice likewise shall be provided an opportunity for a
20 hearing of the same kind afforded the registered owner. The
21 hearings shall be recorded, and the person conducting the
22 hearing on behalf of the traffic compliance administrator
23 shall be empowered to administer oaths and to secure by
24 subpoena both the attendance and testimony of witnesses and
25 the production of relevant books and papers. Persons
26 appearing at a hearing under this Section may be

1 represented by counsel at their expense. The ordinance may
2 also provide for internal administrative review following
3 the decision of the hearing officer.

4 (5) Service of additional notices, sent by first class
5 United States mail, postage prepaid, to the address of the
6 registered owner of the cited vehicle as recorded with the
7 Secretary of State or, if any notice to that address is
8 returned as undeliverable, to the last known address
9 recorded in a United States Post Office approved database,
10 or, under Section 11-1306 or subsection (p) of Section
11 11-208.6 or 11-208.9, or subsection (p) of Section 11-208.8
12 of this Code, to the lessee of the cited vehicle at the
13 last address known to the lessor of the cited vehicle at
14 the time of lease or, if any notice to that address is
15 returned as undeliverable, to the last known address
16 recorded in a United States Post Office approved database.
17 The service shall be deemed complete as of the date of
18 deposit in the United States mail. The notices shall be in
19 the following sequence and shall include but not be limited
20 to the information specified herein:

21 (i) A second notice of parking, standing, or
22 compliance violation if the first notice of the
23 violation was issued by affixing the original or a
24 facsimile of the notice to the unlawfully parked
25 vehicle or by handing the notice to the operator. This
26 notice shall specify or include the date and location

1 of the violation cited in the parking, standing, or
2 compliance violation notice, the particular regulation
3 violated, the vehicle make or a photograph of the
4 vehicle, the ~~and~~ state registration number of the
5 vehicle, any requirement to complete a traffic
6 education program, the fine and any penalty that may be
7 assessed for late payment or failure to complete a
8 traffic education program, or both, when so provided by
9 ordinance, the availability of a hearing in which the
10 violation may be contested on its merits, and the time
11 and manner in which the hearing may be had. The notice
12 of violation shall also state that failure to complete
13 a required traffic education program, to pay the
14 indicated fine and any applicable penalty, or to appear
15 at a hearing on the merits in the time and manner
16 specified, will result in a final determination of
17 violation liability for the cited violation in the
18 amount of the fine or penalty indicated, and that, upon
19 the occurrence of a final determination of violation
20 liability for the failure, and the exhaustion of, or
21 failure to exhaust, available administrative or
22 judicial procedures for review, any incomplete traffic
23 education program or any unpaid fine or penalty, or
24 both, will constitute a debt due and owing the
25 municipality or county.

26 (ii) A notice of final determination of parking,

1 standing, compliance, automated speed enforcement
2 system, or automated traffic law violation liability.
3 This notice shall be sent following a final
4 determination of parking, standing, compliance,
5 automated speed enforcement system, or automated
6 traffic law violation liability and the conclusion of
7 judicial review procedures taken under this Section.
8 The notice shall state that the incomplete traffic
9 education program or the unpaid fine or penalty, or
10 both, is a debt due and owing the municipality or
11 county. The notice shall contain warnings that failure
12 to complete any required traffic education program or
13 to pay any fine or penalty due and owing the
14 municipality or county, or both, within the time
15 specified may result in the municipality's or county's
16 filing of a petition in the Circuit Court to have the
17 incomplete traffic education program or unpaid fine or
18 penalty, or both, rendered a judgment as provided by
19 this Section, or may result in suspension of the
20 person's drivers license for failure to complete a
21 traffic education program or to pay fines or penalties,
22 or both, for 10 or more parking violations under
23 Section 6-306.5, or a combination of 5 or more
24 automated traffic law violations under Section
25 11-208.6 or 11-208.9 or automated speed enforcement
26 system violations under Section 11-208.8.

1 (6) A notice of impending drivers license suspension.
2 This notice shall be sent to the person liable for failure
3 to complete a required traffic education program or to pay
4 any fine or penalty that remains due and owing, or both, on
5 10 or more parking violations or combination of 5 or more
6 unpaid automated speed enforcement system or automated
7 traffic law violations. The notice shall state that failure
8 to complete a required traffic education program or to pay
9 the fine or penalty owing, or both, within 45 days of the
10 notice's date will result in the municipality or county
11 notifying the Secretary of State that the person is
12 eligible for initiation of suspension proceedings under
13 Section 6-306.5 of this Code. The notice shall also state
14 that the person may obtain a photostatic copy of an
15 original ticket imposing a fine or penalty by sending a
16 self addressed, stamped envelope to the municipality or
17 county along with a request for the photostatic copy. The
18 notice of impending drivers license suspension shall be
19 sent by first class United States mail, postage prepaid, to
20 the address recorded with the Secretary of State or, if any
21 notice to that address is returned as undeliverable, to the
22 last known address recorded in a United States Post Office
23 approved database.

24 (7) Final determinations of violation liability. A
25 final determination of violation liability shall occur
26 following failure to complete the required traffic

1 education program or to pay the fine or penalty, or both,
2 after a hearing officer's determination of violation
3 liability and the exhaustion of or failure to exhaust any
4 administrative review procedures provided by ordinance.
5 Where a person fails to appear at a hearing to contest the
6 alleged violation in the time and manner specified in a
7 prior mailed notice, the hearing officer's determination
8 of violation liability shall become final: (A) upon denial
9 of a timely petition to set aside that determination, or
10 (B) upon expiration of the period for filing the petition
11 without a filing having been made.

12 (8) A petition to set aside a determination of parking,
13 standing, compliance, automated speed enforcement system,
14 or automated traffic law violation liability that may be
15 filed by a person owing an unpaid fine or penalty. A
16 petition to set aside a determination of liability may also
17 be filed by a person required to complete a traffic
18 education program. The petition shall be filed with and
19 ruled upon by the traffic compliance administrator in the
20 manner and within the time specified by ordinance. The
21 grounds for the petition may be limited to: (A) the person
22 not having been the owner or lessee of the cited vehicle on
23 the date the violation notice was issued, (B) the person
24 having already completed the required traffic education
25 program or paid the fine or penalty, or both, for the
26 violation in question, and (C) excusable failure to appear

1 at or request a new date for a hearing. With regard to
2 municipalities or counties with a population of 1 million
3 or more, it shall be grounds for dismissal of a parking
4 violation if the state registration number, or vehicle
5 make, only if specified in the violation notice, is
6 incorrect. After the determination of parking, standing,
7 compliance, automated speed enforcement system, or
8 automated traffic law violation liability has been set
9 aside upon a showing of just cause, the registered owner
10 shall be provided with a hearing on the merits for that
11 violation.

12 (9) Procedures for non-residents. Procedures by which
13 persons who are not residents of the municipality or county
14 may contest the merits of the alleged violation without
15 attending a hearing.

16 (10) A schedule of civil fines for violations of
17 vehicular standing, parking, compliance, automated speed
18 enforcement system, or automated traffic law regulations
19 enacted by ordinance pursuant to this Section, and a
20 schedule of penalties for late payment of the fines or
21 failure to complete required traffic education programs,
22 provided, however, that the total amount of the fine and
23 penalty for any one violation shall not exceed \$250, except
24 as provided in subsection (c) of Section 11-1301.3 of this
25 Code.

26 (11) Other provisions as are necessary and proper to

1 carry into effect the powers granted and purposes stated in
2 this Section.

3 (c) Any municipality or county establishing vehicular
4 standing, parking, compliance, automated speed enforcement
5 system, or automated traffic law regulations under this Section
6 may also provide by ordinance for a program of vehicle
7 immobilization for the purpose of facilitating enforcement of
8 those regulations. The program of vehicle immobilization shall
9 provide for immobilizing any eligible vehicle upon the public
10 way by presence of a restraint in a manner to prevent operation
11 of the vehicle. Any ordinance establishing a program of vehicle
12 immobilization under this Section shall provide:

13 (1) Criteria for the designation of vehicles eligible
14 for immobilization. A vehicle shall be eligible for
15 immobilization when the registered owner of the vehicle has
16 accumulated the number of incomplete traffic education
17 programs or unpaid final determinations of parking,
18 standing, compliance, automated speed enforcement system,
19 or automated traffic law violation liability, or both, as
20 determined by ordinance.

21 (2) A notice of impending vehicle immobilization and a
22 right to a hearing to challenge the validity of the notice
23 by disproving liability for the incomplete traffic
24 education programs or unpaid final determinations of
25 parking, standing, compliance, automated speed enforcement
26 system, or automated traffic law violation liability, or

1 both, listed on the notice.

2 (3) The right to a prompt hearing after a vehicle has
3 been immobilized or subsequently towed without the
4 completion of the required traffic education program or
5 payment of the outstanding fines and penalties on parking,
6 standing, compliance, automated speed enforcement system,
7 or automated traffic law violations, or both, for which
8 final determinations have been issued. An order issued
9 after the hearing is a final administrative decision within
10 the meaning of Section 3-101 of the Code of Civil
11 Procedure.

12 (4) A post immobilization and post-towing notice
13 advising the registered owner of the vehicle of the right
14 to a hearing to challenge the validity of the impoundment.

15 (d) Judicial review of final determinations of parking,
16 standing, compliance, automated speed enforcement system, or
17 automated traffic law violations and final administrative
18 decisions issued after hearings regarding vehicle
19 immobilization and impoundment made under this Section shall be
20 subject to the provisions of the Administrative Review Law.

21 (e) Any fine, penalty, incomplete traffic education
22 program, or part of any fine or any penalty remaining unpaid
23 after the exhaustion of, or the failure to exhaust,
24 administrative remedies created under this Section and the
25 conclusion of any judicial review procedures shall be a debt
26 due and owing the municipality or county and, as such, may be

1 collected in accordance with applicable law. Completion of any
2 required traffic education program and payment in full of any
3 fine or penalty resulting from a standing, parking, compliance,
4 automated speed enforcement system, or automated traffic law
5 violation shall constitute a final disposition of that
6 violation.

7 (f) After the expiration of the period within which
8 judicial review may be sought for a final determination of
9 parking, standing, compliance, automated speed enforcement
10 system, or automated traffic law violation, the municipality or
11 county may commence a proceeding in the Circuit Court for
12 purposes of obtaining a judgment on the final determination of
13 violation. Nothing in this Section shall prevent a municipality
14 or county from consolidating multiple final determinations of
15 parking, standing, compliance, automated speed enforcement
16 system, or automated traffic law violations against a person in
17 a proceeding. Upon commencement of the action, the municipality
18 or county shall file a certified copy or record of the final
19 determination of parking, standing, compliance, automated
20 speed enforcement system, or automated traffic law violation,
21 which shall be accompanied by a certification that recites
22 facts sufficient to show that the final determination of
23 violation was issued in accordance with this Section and the
24 applicable municipal or county ordinance. Service of the
25 summons and a copy of the petition may be by any method
26 provided by Section 2-203 of the Code of Civil Procedure or by

1 certified mail, return receipt requested, provided that the
2 total amount of fines and penalties for final determinations of
3 parking, standing, compliance, automated speed enforcement
4 system, or automated traffic law violations does not exceed
5 \$2500. If the court is satisfied that the final determination
6 of parking, standing, compliance, automated speed enforcement
7 system, or automated traffic law violation was entered in
8 accordance with the requirements of this Section and the
9 applicable municipal or county ordinance, and that the
10 registered owner or the lessee, as the case may be, had an
11 opportunity for an administrative hearing and for judicial
12 review as provided in this Section, the court shall render
13 judgment in favor of the municipality or county and against the
14 registered owner or the lessee for the amount indicated in the
15 final determination of parking, standing, compliance,
16 automated speed enforcement system, or automated traffic law
17 violation, plus costs. The judgment shall have the same effect
18 and may be enforced in the same manner as other judgments for
19 the recovery of money.

20 (g) The fee for participating in a traffic education
21 program under this Section shall not exceed \$25.

22 A low-income individual required to complete a traffic
23 education program under this Section who provides proof of
24 eligibility for the federal earned income tax credit under
25 Section 32 of the Internal Revenue Code or the Illinois earned
26 income tax credit under Section 212 of the Illinois Income Tax

1 Act shall not be required to pay any fee for participating in a
2 required traffic education program.

3 (Source: P.A. 97-29, eff. 1-1-12; 97-333, eff. 8-12-11; 97-672,
4 eff. 7-1-12; 98-556, eff. 1-1-14; 98-1028, eff. 8-22-14.)

5 ARTICLE 25. COUNTY MOTOR FUEL TAX

6 Section 25-5. The Counties Code is amended by changing
7 Section 5-1035.1 as follows:

8 (55 ILCS 5/5-1035.1) (from Ch. 34, par. 5-1035.1)

9 Sec. 5-1035.1. County Motor Fuel Tax Law.

10 (a) The county board of the counties of DuPage, Kane, Lake,
11 Will, and McHenry may, by an ordinance or resolution adopted by
12 an affirmative vote of a majority of the members elected or
13 appointed to the county board, impose a tax upon all persons
14 engaged in the county in the business of selling motor fuel, as
15 now or hereafter defined in the Motor Fuel Tax Law, at retail
16 for the operation of motor vehicles upon public highways or for
17 the operation of recreational watercraft upon waterways. Kane
18 County may exempt diesel fuel from the tax imposed pursuant to
19 this Section. The initial tax rate may not be less than ~~be~~
20 ~~imposed, in half-cent increments, at a rate not exceeding~~ 4
21 cents per gallon of motor fuel sold at retail within the county
22 for the purpose of use or consumption and not for the purpose
23 of resale and may not exceed 8 cents per gallon of motor fuel

1 sold at retail within the county for the purpose of use or
2 consumption and not for the purpose of resale. The proceeds
3 from the tax shall be used by the county solely for the purpose
4 of operating, constructing and improving public highways and
5 waterways, and acquiring real property and right-of-ways for
6 public highways and waterways within the county imposing the
7 tax.

8 (a-5) By June 1, 2020, and by June 1 of each year
9 thereafter, the Department of Revenue shall determine an annual
10 rate increase to take effect on July 1 of that calendar year
11 and continue through June 30 of the next calendar year. Not
12 later than June 1 of each year, the Department of Revenue shall
13 publish on its website the rate that will take effect on July 1
14 of that calendar year. The rate shall be equal to the product
15 of the rate in effect multiplied by the transportation fee
16 index factor determined under Section 2e of the Motor Fuel Tax
17 Law. The rate shall be rounded to the nearest one-tenth of a
18 one cent. Each new rate may not exceed the rate in effect on
19 June 30 of the previous year plus one cent.

20 (b) A tax imposed pursuant to this Section, and all civil
21 penalties that may be assessed as an incident thereof, shall be
22 administered, collected and enforced by the Illinois
23 Department of Revenue in the same manner as the tax imposed
24 under the Retailers' Occupation Tax Act, as now or hereafter
25 amended, insofar as may be practicable; except that in the
26 event of a conflict with the provisions of this Section, this

1 Section shall control. The Department of Revenue shall have
2 full power: to administer and enforce this Section; to collect
3 all taxes and penalties due hereunder; to dispose of taxes and
4 penalties so collected in the manner hereinafter provided; and
5 to determine all rights to credit memoranda arising on account
6 of the erroneous payment of tax or penalty hereunder.

7 (c) Whenever the Department determines that a refund shall
8 be made under this Section to a claimant instead of issuing a
9 credit memorandum, the Department shall notify the State
10 Comptroller, who shall cause the order to be drawn for the
11 amount specified, and to the person named, in the notification
12 from the Department. The refund shall be paid by the State
13 Treasurer out of the County Option Motor Fuel Tax Fund.

14 (d) The Department shall forthwith pay over to the State
15 Treasurer, ex-officio, as trustee, all taxes and penalties
16 collected hereunder, which shall be deposited into the County
17 Option Motor Fuel Tax Fund, a special fund in the State
18 Treasury which is hereby created. On or before the 25th day of
19 each calendar month, the Department shall prepare and certify
20 to the State Comptroller the disbursement of stated sums of
21 money to named counties for which taxpayers have paid taxes or
22 penalties hereunder to the Department during the second
23 preceding calendar month. The amount to be paid to each county
24 shall be the amount (not including credit memoranda) collected
25 hereunder from retailers within the county during the second
26 preceding calendar month by the Department, but not including

1 an amount equal to the amount of refunds made during the second
2 preceding calendar month by the Department on behalf of the
3 county; less 2% of the balance, which sum shall be retained by
4 the State Treasurer to cover the costs incurred by the
5 Department in administering and enforcing the provisions of
6 this Section. The Department, at the time of each monthly
7 disbursement to the counties, shall prepare and certify to the
8 Comptroller the amount so retained by the State Treasurer,
9 which shall be transferred into the Tax Compliance and
10 Administration Fund.

11 (e) A county may direct, by ordinance, that all or a
12 portion of the taxes and penalties collected under the County
13 Option Motor Fuel Tax shall be deposited into the
14 Transportation Development Partnership Trust Fund.

15 (f) Nothing in this Section shall be construed to authorize
16 a county to impose a tax upon the privilege of engaging in any
17 business which under the Constitution of the United States may
18 not be made the subject of taxation by this State.

19 (g) An ordinance or resolution imposing a tax hereunder or
20 effecting a change in the rate thereof shall be effective on
21 the first day of the second calendar month next following the
22 month in which the ordinance or resolution is adopted and a
23 certified copy thereof is filed with the Department of Revenue,
24 whereupon the Department of Revenue shall proceed to administer
25 and enforce this Section on behalf of the county as of the
26 effective date of the ordinance or resolution. Upon a change in

1 rate of a tax levied hereunder, or upon the discontinuance of
2 the tax, the county board of the county shall, on or not later
3 than 5 days after the effective date of the ordinance or
4 resolution discontinuing the tax or effecting a change in rate,
5 transmit to the Department of Revenue a certified copy of the
6 ordinance or resolution effecting the change or
7 discontinuance.

8 (h) This Section shall be known and may be cited as the
9 County Motor Fuel Tax Law.

10 (Source: P.A. 98-1049, eff. 8-25-14.)

11 ARTICLE 30. SUPPLEMENTAL TRANSPORTATION FUNDING

12 Section 30-5. The Department of Transportation Law of the
13 Civil Administrative Code of Illinois is amended by adding
14 Section 2705-615 as follows:

15 (20 ILCS 2705/2705-615 new)

16 Sec. 2705-615. Supplemental funding; Illinois
17 Transportation Enhancement Program.

18 (a) In addition to any other funding that may be provided
19 to the Illinois Transportation Enhancement Program from
20 federal, State, or other sources, including, but not limited
21 to, the Transportation Alternatives Set-Aside of the Surface
22 Transportation Block Grant Program, the Department shall set
23 aside \$50,000,000 received by the Department from the Road Fund

1 for the projects in the following categories: pedestrian and
2 bicycle facilities and the conversion of abandoned railroad
3 corridors to trails.

4 (b) Except as provided in subsection (c), funds set aside
5 under subsection (a) shall be administered according to the
6 requirements of the current Guidelines Manual published by the
7 Department for the Illinois Transportation Enhancement
8 Program, including, but not limited to, decision-making by the
9 Department and the applicable Metropolitan Planning
10 Organization and proportional fund distribution according to
11 population size.

12 (c) For projects funded under this Section:

13 (1) local matching funding shall be required according
14 to a sliding scale based on community size, median income,
15 and total property tax base;

16 (2) Phase I Studies and Phase I Engineering Reports are
17 not required to be completed before application is made;
18 and

19 (3) at least 25% of funding shall be directed towards
20 projects in high-need communities, based on community
21 median income and total property tax base.

22 (d) The Department shall adopt rules necessary to implement
23 this Section.

24 (e) The Department shall adhere to a 2-year funding cycle
25 for the Illinois Transportation Enhancement Program with calls
26 for projects at least every other year.

1 (f) The Department shall make all funded and unfunded the
2 Illinois Transportation Enhancement Program applications
3 publicly available upon completion of each funding cycle,
4 including how each application scored on the program criteria.

5 ARTICLE 99. EFFECTIVE DATE

6 Section 999. Effective date. This Act takes effect upon
7 becoming law.".