



93RD GENERAL ASSEMBLY

State of Illinois

2003 and 2004

Introduced 2/6/2004, by Michael J. Madigan

SYNOPSIS AS INTRODUCED:

35 ILCS 173/5-25

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

LRB093 17352 SJM 43018 b

1 AN ACT concerning taxes.

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

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

6 (35 ILCS 173/5-25)

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

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

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

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

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

25 (5) Such other reasonable information as the
26 Department may require.

27 In making a ~~such~~ return, the self-assessing purchaser may
28 use any reasonable method to derive reportable "therms" and
29 "purchase price" from his or her billing and payment records.

30 If the average monthly liability of the self-assessing
31 purchaser to the Department does not exceed \$100, the
32 Department may authorize his or her returns to be filed on a

1 quarter-annual basis, with the return for January, February,
2 and March of a given year being due by April 30 of such year;
3 with the return for April, May, and June of a given year being
4 due by July 31 of such year; with the return for July, August,
5 and September of a given year being due by October 31 of such
6 year; and with the return for October, November, and December
7 of a given year being due by January 31 of the following year.

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

13 Such quarter-annual and annual returns, as to form and
14 substance, shall be subject to the same requirements as monthly
15 returns.

16 Notwithstanding any other provision in this Law concerning
17 the time within which a self-assessing purchaser may file his
18 or her return, in the case of any such self-assessing purchaser
19 who ceases to engage in a kind of business which makes him or
20 her responsible for filing returns under this Law, such person
21 shall file a final return under this Law with the Department
22 not more than one month after discontinuing such business.

23 Each self-assessing purchaser whose average monthly
24 liability to the Department under this Law was \$10,000 or more
25 during the preceding calendar year, excluding the month of
26 highest liability and the month of lowest liability in such
27 calendar year, and who is not operated by a unit of local
28 government, shall make estimated payments to the Department on
29 or before the 7th, 15th, 22nd, and last day of the month during
30 which tax liability to the Department is incurred in an amount
31 not less than the lower of either 22.5% of such person's actual
32 tax liability for the month or 25% of such person's actual tax
33 liability for the same calendar month of the preceding year.
34 The amount of such quarter-monthly payments shall be credited
35 against the final tax liability of the self-assessing
36 purchaser's return for that month. Any outstanding credit,

1 approved by the Department, arising from the self-assessing
2 purchaser's overpayment of his or her final tax liability for
3 any month may be applied to reduce the amount of any subsequent
4 quarter-monthly payment or credited against the final tax
5 liability of such self-assessing purchaser's return for any
6 subsequent month. If any quarter-monthly payment is not paid at
7 the time or in the amount required by this Section, such person
8 shall be liable for penalty and interest on the difference
9 between the minimum amount due as a payment and the amount of
10 such payment actually and timely paid, except insofar as such
11 person has previously made payments for that month to the
12 Department in excess of the minimum payments previously due.

13 The self-assessing purchaser making the return provided
14 for in this Section shall, at the time of making such return,
15 pay to the Department the amount of tax imposed by this Law.
16 All moneys received by the Department under this Law shall be
17 paid into the General Revenue Fund in the State treasury.

18 (Source: P.A. 93-31, eff. 10-1-03.)