

1 AN ACT concerning revenue.

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

4 ARTICLE 5.

5 Section 1. Short title. This Article may be cited as the  
6 Video Gaming Act. Any references in this Article to "this Act"  
7 mean this Article.

8 Section 5. Definitions. As used in this Act:

9 "Board" means the Illinois Gaming Board.

10 "Credit" means 5, 10, or 25 cents either won or purchased  
11 by a player.

12 "Distributor" means an individual, partnership, or  
13 corporation licensed under this Act to buy, sell, lease, or  
14 distribute video gaming terminals or major components or parts  
15 of video gaming terminals to or from terminal operators.

16 "Terminal operator" means an individual, partnership or  
17 corporation that is licensed under this Act and that owns,  
18 services, and maintains video gaming terminals for placement in  
19 licensed establishments, licensed fraternal establishments, or  
20 licensed veterans establishments.

21 "Licensed technician" means an individual who is licensed  
22 under this Act to repair, service, and maintain video gaming

1 terminals.

2 "Manufacturer" means an individual, partnership, or  
3 corporation that is licensed under this Act and that  
4 manufactures or assembles video gaming terminals.

5 "Supplier" means an individual, partnership, or  
6 corporation that is licensed under this Act to supply major  
7 components or parts to video gaming terminals to licensed  
8 terminal operators.

9 "Net terminal income" means money put into a video gaming  
10 terminal minus credits paid out to players.

11 "Video gaming terminal" means any electronic video game  
12 machine that, upon insertion of cash, is available to play or  
13 simulate the play of a video game, including but not limited to  
14 video poker, line up, and blackjack, authorized by the Board  
15 utilizing a video display and microprocessors in which the  
16 player may receive free games or credits that can be redeemed  
17 for cash. The term does not include a machine that directly  
18 dispenses coins, cash, or tokens or is for amusement purposes  
19 only.

20 "Licensed establishment" means any licensed retail  
21 establishment where alcoholic liquor is drawn, poured, mixed,  
22 or otherwise served for consumption on the premises. "Licensed  
23 establishment" does not include a facility operated by an  
24 organization licensee, an intertrack wagering licensee, or an  
25 intertrack wagering location licensee licensed under the  
26 Illinois Horse Racing Act of 1975 or a riverboat licensed under

1 the Riverboat Gambling Act.

2 "Licensed fraternal establishment" means the location  
3 where a qualified fraternal organization that derives its  
4 charter from a national fraternal organization regularly  
5 meets.

6 "Licensed veterans establishment" means the location where  
7 a qualified veterans organization that derives its charter from  
8 a national veterans organization regularly meets.

9 "Licensed truck stop establishment" means a facility that  
10 is at least a 3-acre facility with a convenience store and with  
11 separate diesel islands for fueling commercial motor vehicles  
12 and parking spaces for commercial motor vehicles as defined in  
13 Section 18b-101 of the Illinois Vehicle Code.

14 Section 15. Minimum requirements for licensing and  
15 registration. Every video gaming terminal offered for play  
16 shall first be tested and approved pursuant to the rules of the  
17 Board, and each video gaming terminal offered in this State for  
18 play shall conform to an approved model. The Board may utilize  
19 the services of an independent outside testing laboratory for  
20 the examination of video gaming machines and associated  
21 equipment as required by this Section. Each approved model  
22 shall, at a minimum, meet the following criteria:

23 (1) It must conform to all requirements of federal law  
24 and regulations, including FCC Class A Emissions  
25 Standards.

1           (2) It must theoretically pay out a mathematically  
2 demonstrable percentage during the expected lifetime of  
3 the machine of all amounts played, which must not be less  
4 than 80%. Video gaming terminals that may be affected by  
5 skill must meet this standard when using a method of play  
6 that will provide the greatest return to the player over a  
7 period of continuous play.

8           (3) It must use a random selection process to determine  
9 the outcome of each play of a game. The random selection  
10 process must meet 99% confidence limits using a standard  
11 chi-squared test for (randomness) goodness of fit.

12           (4) It must display an accurate representation of the  
13 game outcome.

14           (5) It must not automatically alter pay tables or any  
15 function of the video gaming terminal based on internal  
16 computation of hold percentage or have any means of  
17 manipulation that affects the random selection process or  
18 probabilities of winning a game.

19           (6) It must not be adversely affected by static  
20 discharge or other electromagnetic interference.

21           (7) It must be capable of detecting and displaying the  
22 following conditions during idle states or on demand: power  
23 reset; door open; and door just closed.

24           (8) It must have the capacity to display complete play  
25 history (outcome, intermediate play steps, credits  
26 available, bets placed, credits paid, and credits cashed

1 out) for the most recent game played and 10 games prior  
2 thereto.

3 (9) The theoretical payback percentage of a video  
4 gaming terminal must not be capable of being changed  
5 without making a hardware or software change in the video  
6 gaming terminal.

7 (10) Video gaming terminals must be designed so that  
8 replacement of parts or modules required for normal  
9 maintenance does not necessitate replacement of the  
10 electromechanical meters.

11 (11) It must have nonresettable meters housed in a  
12 locked area of the terminal that keep a permanent record of  
13 all cash inserted into the machine, all winnings made by  
14 the terminal printer, credits played in for video gaming  
15 terminals, and credits won by video gaming players. The  
16 video gaming terminal must provide the means for on-demand  
17 display of stored information as determined by the Board.

18 (12) Electronically stored meter information required  
19 by this Section must be preserved for a minimum of 180 days  
20 after a power loss to the service.

21 (13) It must have one or more mechanisms that accept  
22 cash in the form of bills. The mechanisms shall be designed  
23 to prevent obtaining credits without paying by stringing,  
24 slamming, drilling, or other means.

25 (14) It shall have accounting software that keeps an  
26 electronic record which includes, but is not limited to,

1 the following: total cash inserted into the video gaming  
2 terminal; the value of winning tickets claimed by players;  
3 the total credits played; and the total credits awarded by  
4 a video gaming terminal.

5 (15) It shall be linked by a central communications  
6 system to provide auditing program information as approved  
7 by the Board. In no event may the communications system  
8 approved by the Board limit participation to only one  
9 manufacturer of video gaming terminals by either the cost  
10 in implementing the necessary program modifications to  
11 communicate or the inability to communicate with the  
12 central communications system.

13 (16) It shall be able to receive and broadcast amber  
14 alert messages.

15 Section 20. Direct dispensing of receipt tickets only. A  
16 video gaming terminal may not directly dispense coins, cash,  
17 tokens, or any other article of exchange or value except for  
18 receipt tickets. Tickets shall be dispensed by pressing the  
19 ticket dispensing button on the video gaming terminal at the  
20 end of one's turn or play. The ticket shall indicate the total  
21 amount of credits and the cash award, the time of day in a  
22 24-hour format showing hours and minutes, the date, the  
23 terminal serial number, the sequential number of the ticket,  
24 and an encrypted validation number from which the validity of  
25 the prize may be determined. The player shall turn in this

1 ticket to the appropriate person at the licensed establishment,  
2 licensed truck stop establishment, licensed fraternal  
3 establishment, or licensed veterans establishment to receive  
4 the cash award. The cost of the credit shall be 5 cents, 10  
5 cents, or 25 cents, and the maximum wager played per hand shall  
6 not exceed \$2. No cash award for the maximum wager on any  
7 individual hand shall exceed \$500.

8 Section 25. Restriction of licensees.

9 (a) Manufacturer. A person may not be licensed as a  
10 manufacturer of a video gaming terminal in Illinois unless the  
11 person has a valid manufacturer's license issued under this  
12 Act. A manufacturer may only sell video gaming terminals for  
13 use in Illinois to persons having a valid distributor's  
14 license.

15 (b) Distributor. A person may not sell, distribute, or  
16 lease or market a video gaming terminal in Illinois unless the  
17 person has a valid distributor's license issued under this Act.  
18 A distributor may only sell video gaming terminals for use in  
19 Illinois to persons having a valid distributor's or terminal  
20 operator's license.

21 (c) Terminal operator. A person may not own, maintain, or  
22 place a video gaming terminal unless he has a valid terminal  
23 operator's license issued under this Act. A terminal operator  
24 may only place video gaming terminals for use in Illinois in  
25 licensed establishments, licensed truck stop establishments,

1 licensed fraternal establishments, and licensed veterans  
2 establishments. No terminal operator may give anything of  
3 value, including but not limited to a loan or financing  
4 arrangement, to a licensed establishment, licensed truck stop  
5 establishment, licensed fraternal establishment, or licensed  
6 veterans establishment as any incentive or inducement to locate  
7 video terminals in that establishment. Of the after-tax profits  
8 from a video gaming terminal, 50% shall be paid to the terminal  
9 operator and 50% shall be paid to the licensed establishment,  
10 licensed truck stop establishment, licensed fraternal  
11 establishment, or licensed veterans establishment. No terminal  
12 operator may own or have a substantial interest in more than 5%  
13 of the video gaming terminals licensed in this State.

14 (d) Licensed technician. A person may not service,  
15 maintain, or repair a video gaming terminal in this State  
16 unless he or she (1) has a valid technician's license issued  
17 under this Act, (2) is a terminal operator, or (3) is employed  
18 by a terminal operator, distributor, or manufacturer.

19 (e) Licensed establishment. No video gaming terminal may be  
20 placed in any licensed establishment, licensed veterans  
21 establishment, licensed truck stop establishment, or licensed  
22 fraternal establishment unless the owner or agent of the owner  
23 of the licensed establishment, licensed veterans  
24 establishment, licensed truck stop establishment, or licensed  
25 fraternal establishment has entered into a written use  
26 agreement with the terminal operator for placement of the



1 terminals. A copy of the use agreement shall be on file in the  
2 terminal operator's place of business and available for  
3 inspection by individuals authorized by the Board. A licensed  
4 establishment, licensed truck stop establishment, licensed  
5 veterans establishment, or licensed fraternal establishment  
6 may operate up to 5 video gaming terminals on its premises at  
7 any time, unless the Board authorizes a greater number.

8 (f) Residency requirement. Each licensed distributor and  
9 terminal operator must be an Illinois resident. However, if an  
10 out of state distributor or terminal operator has performed its  
11 respective business within Illinois for at least 48 months  
12 prior to the effective date of this Act, the out of state  
13 person may be eligible for licensing under this Act, upon  
14 application to and approval of the Board.

15 (g) Financial interest restrictions. As used in this Act,  
16 "substantial interest" in a partnership, a corporation, an  
17 organization, an association, or a business means:

18 (A) When, with respect to a sole proprietorship, an  
19 individual or his or her spouse owns, operates,  
20 manages, or conducts, directly or indirectly, the  
21 organization, association, or business, or any part  
22 thereof; or

23 (B) When, with respect to a partnership, the  
24 individual or his or her spouse shares in any of the  
25 profits, or potential profits, of the partnership  
26 activities; or

1           (C) When, with respect to a corporation, an  
2 individual or his or her spouse is an officer or  
3 director, or the individual or his or her spouse is a  
4 holder, directly or beneficially, of 5% or more of any  
5 class of stock of the corporation; or

6           (D) When, with respect to an organization not  
7 covered in (A), (B) or (C) above, an individual or his  
8 or her spouse is an officer or manages the business  
9 affairs, or the individual or his or her spouse is the  
10 owner of or otherwise controls 10% or more of the  
11 assets of the organization; or

12           (E) When an individual or his or her spouse  
13 furnishes 5% or more of the capital, whether in cash,  
14 goods, or services, for the operation of any business,  
15 association, or organization during any calendar year.

16           (h) Location restriction. A licensed establishment,  
17 licensed truck stop establishment, licensed fraternal  
18 establishment, or licensed veterans establishment that is  
19 located within 1,000 feet of a facility operated by an  
20 organizational licensee, an intertrack wagering licensee, or  
21 an intertrack wagering location licensee licensed under the  
22 Illinois Horse Racing Act of 1975, the home dock of a riverboat  
23 licensed under the Riverboat Gambling Act, a school, or a place  
24 of worship under the Religious Corporation Act is ineligible to  
25 operate a video gaming terminal.

1           Section 27. Prohibition of video gaming by political  
2 subdivision. A municipality may pass an ordinance prohibiting  
3 video gaming within the corporate limits of the municipality. A  
4 county board may, for the unincorporated area of the county,  
5 pass an ordinance prohibiting video gaming within the  
6 unincorporated area of the county.

7           Section 30. Multiple types of licenses prohibited. A video  
8 gaming terminal manufacturer may not be licensed as a video  
9 gaming terminal operator or own, manage, or control a licensed  
10 establishment, licensed truck stop establishment, licensed  
11 fraternal establishment, or licensed veterans establishment,  
12 and shall be licensed only to sell to distributors. A video  
13 gaming terminal distributor may not be licensed as a video  
14 gaming terminal operator or own, manage, or control a licensed  
15 establishment, licensed truck stop establishment, licensed  
16 fraternal establishment, or licensed veterans establishment,  
17 and shall only contract with a licensed terminal operator. A  
18 video gaming terminal operator may not be licensed as a video  
19 gaming terminal manufacturer or distributor or own, manage, or  
20 control a licensed establishment, licensed truck stop  
21 establishment, licensed fraternal establishment, or licensed  
22 veterans establishment, and shall be licensed only to contract  
23 with licensed distributors and licensed establishments,  
24 licensed truck stop establishments, licensed fraternal  
25 establishments, and licensed veterans establishments. An owner

1 or manager of a licensed establishment, licensed truck stop  
2 establishment, licensed fraternal establishment, or licensed  
3 veterans establishment may not be licensed as a video gaming  
4 terminal manufacturer, distributor, or operator, and shall  
5 only contract with a licensed operator to place and service  
6 this equipment.

7 Section 35. Display of license; confiscation; violation as  
8 felony. Each video gaming terminal shall be licensed by the  
9 Board before placement or operation on the premises of a  
10 licensed establishment, licensed truck stop establishment,  
11 licensed fraternal establishment, or licensed veterans  
12 establishment. The license of each video gaming terminal shall  
13 be maintained at the location where the video gaming terminal  
14 is operated. Failure to do so is a petty offense with a fine  
15 not to exceed \$100. Any licensed establishment, licensed truck  
16 stop establishment, licensed fraternal establishment, or  
17 licensed veterans establishment used for the conduct of  
18 gambling games in violation of this Act shall be considered a  
19 gambling place in violation of Section 28-3 of the Criminal  
20 Code of 1961. Every gambling device found in a licensed  
21 establishment, licensed truck stop establishment, licensed  
22 fraternal establishment, or licensed veterans establishment  
23 operating gambling games in violation of this Act shall be  
24 subject to seizure, confiscation, and destruction as provided  
25 in Section 28-5 of the Criminal Code of 1961. Any license

1 issued under the Liquor Control Act of 1934 to any owner or  
2 operator of a licensed establishment, licensed truck stop  
3 establishment, licensed fraternal establishment, or licensed  
4 veterans establishment that operates or permits the operation  
5 of a video gaming terminal within its establishment in  
6 violation of this Act shall be immediately revoked. No person  
7 may own, operate, have in his or her possession or custody or  
8 under his or her control, or permit to be kept in any place  
9 under his or her possession or control, any device that awards  
10 credits and contains a circuit, meter, or switch capable of  
11 removing and recording the removal of credits when the award of  
12 credits is dependent upon chance. A violation of this Section  
13 is a Class 4 felony. All devices that are owned, operated, or  
14 possessed in violation of this Section are hereby declared to  
15 be public nuisances and shall be subject to seizure,  
16 confiscation, and destruction as provided in Section 28-5 of  
17 the Criminal Code of 1961. The provisions of this Section do  
18 not apply to devices or electronic video game terminals  
19 licensed pursuant to this Act.

20 Section 40. Video gaming terminal use by minors prohibited.  
21 No licensee shall cause or permit any person under the age of  
22 21 years to use or play a video gaming terminal. Any licensee  
23 who knowingly permits a person under the age of 21 years to use  
24 or play a video gaming terminal is guilty of a business offense  
25 and shall be fined an amount not to exceed \$5,000.

1 Section 45. Issuance of license.

2 (a) The burden is upon each applicant to demonstrate his  
3 suitability for licensure. Each video gaming terminal  
4 manufacturer, distributor, supplier, operator, licensed  
5 establishment, licensed truck stop establishment, licensed  
6 fraternal establishment, and licensed veterans establishment  
7 shall be licensed by the Board. The Board may issue or deny a  
8 license under this Act to any person pursuant to the same  
9 criteria set forth in Section 9 of the Riverboat Gambling Act.

10 (b) A non-refundable application fee shall be paid at the  
11 time an application for a license is filed with the Board in  
12 the following amounts:

- 13 (1) Manufacturer ..... \$5,000
- 14 (2) Distributor..... \$5,000
- 15 (3) Terminal operator..... \$5,000
- 16 (4) Supplier ..... \$2,500
- 17 (5) Technician ..... \$100

18 (c) (Blank).

19 (d) Each licensed distributor, terminal operator, or  
20 person with a substantial interest in a distributor or terminal  
21 operator must have resided in Illinois for at least 24 months  
22 prior to application unless he or she has performed his or her  
23 respective business in Illinois for at least 48 months prior to  
24 the effective date of this Act.

25 The Board shall establish an annual fee for each license

1 not to exceed the following:

- 2 (1) Manufacturer ..... \$10,000
- 3 (2) Distributor..... \$10,000
- 4 (3) Terminal operator..... \$5,000
- 5 (4) Supplier ..... \$2,000
- 6 (5) Technician ..... \$100
- 7 (6) Licensed establishment, licensed truck stop
- 8 establishment, licensed fraternal establishment,
- 9 or licensed veterans establishment ..... \$100
- 10 (7) Video gaming terminal..... \$100

11 Section 50. Distribution of license fees.

12 (a) All fees collected under Section 45 shall be deposited  
13 into the State Gaming Fund.

14 (b) Fees collected under Section 45 shall be used as  
15 follows:

16 (1) Twenty-five percent shall be paid to programs for  
17 the treatment of compulsive gambling.

18 (2) Seventy-five percent shall be used for the  
19 administration of this Act.

20 (c) All licenses issued by the Board under this Act are  
21 renewable annually unless sooner cancelled or terminated. No  
22 license issued under this Act is transferable or assignable.

23 Section 55. Precondition for licensed establishment. In  
24 all cases of application for a licensed establishment, to

1 operate a video gaming terminal, each licensed truck stop  
2 establishment, licensed fraternal establishment, or licensed  
3 veterans establishment shall possess a valid liquor license  
4 issued by the Illinois Liquor Control Commission in effect at  
5 the time of application and at all times thereafter during  
6 which a video gaming terminal is made available to the public  
7 for play at that location.

8 Section 57. Insurance. Each licensed establishment,  
9 licensed truck stop establishment, licensed fraternal  
10 establishment, and licensed veterans establishment shall  
11 maintain insurance on any gaming device on its premises in an  
12 amount set by the Board.

13 Section 58. Location of terminals. Video gaming terminals  
14 must be located in an area restricted to persons over 21 years  
15 of age the entrance to which is within the view of at least one  
16 employee, who is over 21 years of age, of the establishment in  
17 which they are located.

18 Section 60. Imposition and distribution of tax.

19 (a) A tax of 30% is imposed on net terminal income and  
20 shall be collected by the Board.

21 (b) Of the tax collected under this Section, five-sixths  
22 shall be deposited into the Capital Projects Fund and one-sixth  
23 shall be deposited into the Local Government Video Gaming



1 Distributive Fund.

2 (c) Revenues generated from the play of video gaming  
3 terminals shall be deposited by the terminal operator, who is  
4 responsible for tax payments, in a specially created, separate  
5 bank account maintained by the video gaming terminal operator  
6 to allow for electronic fund transfers of moneys for tax  
7 payment.

8 (d) Each licensed establishment, licensed truck stop  
9 establishment, licensed fraternal establishment, and licensed  
10 veterans establishment shall maintain an adequate video gaming  
11 fund, with the amount to be determined by the Board.

12 Section 65. Fees. A non-home rule unit of government may  
13 not impose any fee for the operation of a video gaming terminal  
14 in excess of \$25 per year.

15 Section 70. Referendum. Upon the filing in the office of  
16 the clerk, at least 90 days before an election in any  
17 municipality or county, as the case may be, of a petition  
18 directed to such clerk, containing the signatures of not less  
19 than 25% of the legal voters of that municipality or county,  
20 the clerk shall certify such proposition to the proper election  
21 officials, who shall submit the proposition at such election to  
22 the voters of such municipality or county. The proposition  
23 shall be in the following form:

24 -----

1	Shall video gaming	YES
2	be prohibited in	-----
3	.....?	NO
4	-----	

5 If a majority of the voters voting upon such last mentioned  
6 proposition in any municipality or county vote "YES", such  
7 video gaming shall be prohibited in such municipality or  
8 county. The petition mentioned in this Section shall be a  
9 public document and shall be subject to inspection by the  
10 public.

11 Section 75. Revenue sharing; Local Government Video Gaming  
12 Distributive Fund.

13 (a) As soon as may be after the first day of each month,  
14 the Department of Revenue shall allocate among those  
15 municipalities and counties of this State that have not  
16 prohibited video gaming pursuant to Section 27 or Section 70  
17 the amount available in the Local Government Video Gaming  
18 Distributive Fund, a special fund in the State Treasury, as  
19 provided in Section 60. The Department shall then certify such  
20 allocations to the State Comptroller, who shall pay over to  
21 those eligible municipalities and counties the respective  
22 amounts allocated to them. The amount of such funds allocable  
23 to each such municipality and county shall be in proportion to  
24 the tax revenue generated from video gaming within the eligible  
25 municipality or county compared to the tax revenue generated

1 from video gaming Statewide.

2 (b) The amounts allocated and paid to a municipality or  
3 county of this State pursuant to the provisions of this Section  
4 may be used for any general corporate purpose authorized for  
5 that municipality or county.

6 (c) Upon determination by the Department that an amount has  
7 been paid pursuant to this Section in excess of the amount to  
8 which the county or municipality receiving such payment was  
9 entitled, the county or municipality shall, upon demand by the  
10 Department, repay such amount. If such repayment is not made  
11 within a reasonable time, the Department shall withhold from  
12 future payments an amount equal to such overpayment. The  
13 Department shall redistribute the amount of such payment to the  
14 county or municipality entitled thereto.

15 ARTICLE 800.

16 Section 801. Short title. This Article may be cited as the  
17 Capital Spending Accountability Law.

18 Section 805. Reports on capital spending. On the first day  
19 of each quarterly period in each fiscal year, the Governor's  
20 Office of Management and Budget shall provide to the  
21 Comptroller, the Treasurer, the President and the Minority  
22 Leader of the Senate, and the Speaker and the Minority Leader  
23 of the House of Representatives a report on the status of all

1 capital projects in the State. The report must be provided in  
2 both written and electronic format. The report must include all  
3 of the following:

4 (1) A brief description or stated purpose of each  
5 capital project where applicable (as referred to in this  
6 Section, "project").

7 (2) The amount and source of funds (whether from bond  
8 funds or other revenues) appropriated for each project,  
9 organized into categories including roads, mass transit,  
10 schools, environment, civic centers and other categories  
11 as applicable (as referred to in this Section, "category or  
12 categories"), with subtotals for each category.

13 (3) The date the appropriation bill relating to each  
14 project was signed by the Governor, organized into  
15 categories.

16 (4) The date the written release of the Governor for  
17 each project was submitted to the Comptroller or is  
18 projected to be submitted and, if a release for any project  
19 has not been submitted within 6 months after its  
20 appropriation became law, an explanation why the project  
21 has not yet been released, all organized into categories.

22 (5) The amount of expenditures to date by the State  
23 relating to each project and estimated amount of total  
24 State expenditures and proposed schedule of future State  
25 expenditures relating to each project, all organized into  
26 categories.

1 (6) A timeline for completion of each project,  
2 including the dates, if applicable, of execution by the  
3 State of any grant agreement, any required engineering or  
4 design work or environmental approvals, and the estimated  
5 or actual dates of the start and completion of  
6 construction, all organized into categories. Any  
7 substantial variances on any project from this reported  
8 timeline must be explained in the next quarterly report.

9 (7) A summary report of the status of all projects,  
10 including the amount of undisbursed funds intended to be  
11 held or used in the next quarter.

12 ARTICLE 900.

13 Section 900. The Illinois Lottery Law is amended by  
14 changing Sections 2 and 3 and adding Sections 7.12, 7.15, 7.16,  
15 7.17, and 9.1, as follows:

16 (20 ILCS 1605/2) (from Ch. 120, par. 1152)

17 Sec. 2. This Act is enacted to implement and establish  
18 within the State a lottery to be conducted ~~operated~~ by the  
19 State through the Department. The, ~~the~~ entire net proceeds of  
20 the Lottery ~~which~~ are to be used for the support of the State's  
21 Common School Fund, except as provided in subsection (o) of  
22 Section 9.1 and Sections 21.2, 21.5, 21.6, 21.7, and 21.8. The  
23 General Assembly finds that it is in the public interest for

1 the Department to conduct the functions of the Lottery with the  
2 assistance of a private manager under a management agreement  
3 overseen by the Department. The Department shall be accountable  
4 to the General Assembly and the people of the State through a  
5 comprehensive system of regulation, audits, reports, and  
6 enduring operational oversight. The Department's ongoing  
7 conduct of the Lottery through a management agreement with a  
8 private manager shall act to promote and ensure the integrity,  
9 security, honesty, and fairness of the Lottery's operation and  
10 administration. It is the intent of the General Assembly that  
11 the Department shall conduct the Lottery with the assistance of  
12 a private manager under a management agreement at all times in  
13 a manner consistent with 18 U.S.C. 1307(a)(1), 1307(b)(1),  
14 1953(b)(4).

15 (Source: P.A. 94-120, eff. 7-6-05; 94-585, eff. 8-15-05;  
16 95-331, eff. 8-21-07; 95-673, eff. 10-11-07; 95-674, eff.  
17 10-11-07; 95-876, eff. 8-21-08.)

18 (20 ILCS 1605/3) (from Ch. 120, par. 1153)

19 Sec. 3. For the purposes of this Act:

20 a. "Lottery" or "State Lottery" means the lottery or  
21 lotteries established and operated pursuant to this Act.

22 b. "Board" means the Lottery Control Board created by this  
23 Act.

24 c. "Department" means the Department of Revenue.

25 d. "Director" means the Director of Revenue.

1 e. "Chairman" means the Chairman of the Lottery Control  
2 Board.

3 f. "Multi-state game directors" means such persons,  
4 including the Superintendent, as may be designated by an  
5 agreement between the Division and one or more additional  
6 lotteries operated under the laws of another state or states.

7 g. "Division" means the Division of the State Lottery of  
8 the Department of Revenue.

9 h. "Superintendent" means the Superintendent of the  
10 Division of the State Lottery of the Department of Revenue.

11 i. "Management agreement" means an agreement or contract  
12 between the Department on behalf of the State with a private  
13 manager, as an independent contractor, whereby the private  
14 manager provides management services to the Lottery in exchange  
15 for the receipt of no more than 5% of Lottery ticket and share  
16 sales and related proceeds so long as the Department continues  
17 to exercise actual control over all significant business  
18 decisions made by the private manager as set forth in Section  
19 9.1.

20 j. "Person" means any individual, firm, association, joint  
21 venture, partnership, estate, trust, syndicate, fiduciary,  
22 corporation, or other legal entity, group, or combination.

23 k. "Private manager" means a person that provides  
24 management services to the Lottery on behalf of the Department  
25 under a management agreement.

26 (Source: P.A. 94-776, eff. 5-19-06.)

1 (20 ILCS 1605/7.12 new)

2 Sec. 7.12. Internet pilot program. The General Assembly  
3 finds that:

4 (1) the consumer market in Illinois has changed since  
5 the creation of the Illinois State Lottery in 1974;

6 (2) the Internet has become an integral part of  
7 everyday life for a significant number of Illinois  
8 residents not only in regards to their professional life,  
9 but also in regards to personal business and communication;  
10 and

11 (3) the current practices of selling lottery tickets  
12 does not appeal to the new form of market participants who  
13 prefer to make purchases on the internet at their own  
14 convenience.

15 It is the intent of the General Assembly to create an  
16 Internet pilot program for the sale of lottery tickets to  
17 capture this new form of market participant.

18 The Department shall create a pilot program that allows an  
19 individual to purchase lottery tickets or shares on the  
20 Internet without using a Lottery retailer with on-line status,  
21 as those terms are defined by rule. The Department shall adopt  
22 rules necessary for the administration of this program. These  
23 rules shall include requirements for marketing of the Lottery  
24 to infrequent players. The provisions of this Act and the rules  
25 adopted under this Act shall apply to the sale of lottery



1 tickets or shares under this program.

2 Before beginning the pilot program, the Department of  
3 Revenue must seek a clarifying memorandum from the federal  
4 Department of Justice that it is legal for Illinois residents  
5 and non-Illinois residents to purchase and the private company  
6 to sell lottery tickets on the Internet on behalf of the State  
7 of Illinois under the federal Unlawful Internet Gambling  
8 Enforcement Act of 2006.

9 The Department shall limit the individuals authorized to  
10 purchase lottery tickets on the Internet to individuals who are  
11 18 years of age or older and Illinois residents, unless the  
12 clarifying memorandum from the federal Department of Justice  
13 indicates that it is legal for non-Illinois residents to  
14 purchase lottery tickets on the Internet, and shall set a  
15 limitation on the monthly purchases that may be made through  
16 any one individual's lottery account. The Department is  
17 obligated to implement the pilot program set forth in this  
18 Section and Sections 7.15, 7.16, and 7.17 only to the extent  
19 permitted by the federal Department of Justice in its  
20 clarifying memorandum. Only Lotto and Mega Million games  
21 offered by the Illinois Lottery may be offered through the  
22 pilot program.

23 The pilot program must be conducted pursuant to a contract  
24 with a private vendor that has the expertise, technical  
25 capability, and knowledge of the Illinois lottery marketplace  
26 to conduct the program. The Department of the Lottery must

1 ensure cooperation from existing vendors for the program.

2 The pilot program shall last for not less than 36 months,  
3 but not more than 48 months.

4 (20 ILCS 1605/7.15 new)

5 Sec. 7.15. Verification of age and residency for Internet  
6 program; security for Internet lottery accounts. The  
7 Department must establish a procedure to verify that an  
8 individual is 18 years of age or older and an Illinois resident  
9 before he or she may establish one Internet lottery account and  
10 purchase lottery tickets or shares through the Internet  
11 program. Non-residents of Illinois shall only be allowed to  
12 participate in the pilot program if the federal Department of  
13 Justice indicates that it is legal for non-residents to do so.  
14 By rule, the Department shall establish funding procedures for  
15 Internet lottery accounts and shall provide a mechanism for  
16 each Internet lottery account to have a personal identification  
17 number to prevent the unauthorized use of Internet lottery  
18 accounts. If any participant in the pilot program violates any  
19 provisions of this amendatory Act of the 96th General Assembly  
20 or rule established by the Department, all such winnings shall  
21 be forfeited. Such forfeited winnings shall be deposited in the  
22 Common School Fund.

23 (20 ILCS 1605/7.16 new)

24 Sec. 7.16. Voluntary self-exclusion program for Internet

1 lottery sales. Any resident, or non-resident if allowed to  
2 participate in the pilot program, may voluntarily prohibit  
3 themselves from establishing an Internet lottery account. The  
4 Department shall incorporate the voluntary self-exclusion  
5 program for Internet lottery accounts into any existing  
6 self-exclusion program that it operates on the effective date  
7 of this amendatory Act of the 96th General Assembly.

8 (20 ILCS 1605/7.17 new)

9 Sec. 7.17. Contracts. The contract with a private vendor  
10 to fulfill the pilot program requirements of Sections 7.12,  
11 7.15, and 7.16 of this Act must be separate from lottery  
12 contracts existing on the effective date of this Section. The  
13 Department shall enter into a contract with a private vendor no  
14 later than December 1, 2009 and the private vendor must begin  
15 performance on the contract no later than January 1, 2010. The  
16 Department must ensure cooperation from all existing  
17 contractors supporting the Lottery and any private manager  
18 selected under Section 9.1 of the Act.

19 All contracts entered into (i) with a private vendor to  
20 fulfill the requirements for the pilot program under Section  
21 7.12 or (ii) for the development and provision of technology  
22 and controls under this Section shall be awarded pursuant to  
23 Section 20-35 of the Illinois Procurement Code.

24 The Department shall award contracts for the development  
25 and provision of technology and controls to ensure compliance

1 with the age and residency requirements for the purchase of  
2 lottery tickets on the Internet pursuant to competitive bidding  
3 processes. The technology and controls must include  
4 appropriate data security standards to prevent unauthorized  
5 access to Internet lottery accounts.

6 (20 ILCS 1605/9.1 new)

7 Sec. 9.1. Private manager and management agreement.

8 (a) As used in this Section:

9 "Offeror" means a person or group of persons that responds  
10 to a request for qualifications under this Section.

11 "Request for qualifications" means all materials and  
12 documents prepared by the Department to solicit the following  
13 from offerors:

14 (1) Statements of qualifications.

15 (2) Proposals to enter into a management agreement.

16 "Final offeror" means the offeror ultimately selected by  
17 the Governor to be the private manager for the Lottery under  
18 subsection (h) of this Section.

19 (b) By March 1, 2010, the Department shall enter into a  
20 management agreement with a private manager for the total  
21 management of the Lottery with integrated functions, such as  
22 lottery game design, supply of goods and services, and  
23 advertising as specified in this Section.

24 (c) In connection with the selection of the private  
25 manager, the Department shall endeavor to expeditiously

1 terminate the existing contracts in support of the Lottery as  
2 follows:

3 (1) where such contracts contain a provision  
4 authorizing termination upon notice, the Department shall  
5 provide notice of termination to occur upon the effective  
6 date of the management agreement with the private manager;

7 (2) upon the expiration of any initial term or renewal  
8 term of the current Lottery contracts, the Department shall  
9 not renew such contract for a term extending beyond the  
10 effective date of the management agreement with the private  
11 manager; or

12 (3) in the event any current contract provides for  
13 termination of that contract upon the implementation of a  
14 contract with the private manager, the Department shall  
15 perform all necessary actions to terminate the contract.

16 If the contracts to support the current operation of the  
17 Lottery in effect on the effective date of this amendatory Act  
18 of the 96th General Assembly are not subject to termination as  
19 provided for in this subsection (c), then the Department may  
20 include a provision in the contract with the private manager  
21 specifying a mutually agreeable methodology for incorporation.

22 (d) The management agreement with the private manager shall  
23 include all of the following:

24 (1) A term not to exceed 10 years, including any  
25 renewals.

26 (2) A provision specifying that the Department:

1           (A) has the authority to direct or countermand  
2           operating decisions by the private manager at any time;

3           (B) has ready access to information regarding  
4           Lottery operations;

5           (C) has the right to demand and receive information  
6           from the private manager concerning any aspect of the  
7           Lottery operations at any time; and

8           (D) retains ownership of all trade names,  
9           trademarks, and intellectual property associated with  
10          the Lottery.

11          (3) A provision imposing an affirmative duty on the  
12          private manager to provide the Department with any  
13          information the private manager reasonably believes the  
14          Department would want to know to enable the Department to  
15          conduct the Lottery.

16          (4) A provision requiring the private manager to  
17          provide the Department with advance notice of any operating  
18          decision that bears significantly on the public interest,  
19          including, but not limited to, decisions on the kinds of  
20          games to be offered to the public and decisions affecting  
21          the relative risk and reward of the games being offered, so  
22          the Department has a reasonable opportunity to evaluate and  
23          countermand that decision.

24          (5) A provision providing the private manager with a  
25          percentage of Lottery ticket or share sales or related  
26          proceeds in consideration for managing the Lottery,

1 including terms that may provide the private manager with  
2 an increase in compensation if Lottery revenues grow by a  
3 specified percentage in a given year.

4 (6) (Blank).

5 (7) A provision requiring the deposit of all Lottery  
6 proceeds to be deposited into the State Lottery Fund.

7 (8) A provision requiring the private manager to locate  
8 its principal office within the State.

9 (9) A requirement that so long as the private manager  
10 complies with all the conditions of the agreement under the  
11 oversight of the Department, the private manager shall have  
12 the following duties and obligations with respect to the  
13 management of the Lottery:

14 (A) The right to use equipment and other assets  
15 used in the operation of the Lottery.

16 (B) The rights and obligations under contracts  
17 with retailers and vendors.

18 (C) The implementation of a comprehensive security  
19 program by the private manager.

20 (D) The implementation of a comprehensive system  
21 of internal audits.

22 (E) The implementation of a program by the private  
23 manager to curb compulsive gambling by persons playing  
24 the Lottery.

25 (F) A system for determining (i) the type of  
26 Lottery games, (ii) the method of selecting winning

1           tickets, (iii) the manner of payment of prizes to  
2           holders of winning tickets, (iv) the frequency of  
3           drawings of winning tickets, (v) the method to be used  
4           in selling tickets, (vi) a system for verifying the  
5           validity of tickets claimed to be winning tickets,  
6           (vii) the basis upon which retailer commissions are  
7           established by the manager, and (viii) minimum  
8           payouts.

9           (10) A requirement that advertising and promotion must  
10          be consistent with Section 7.8a of this Act.

11          (11) A requirement that the private manager market the  
12          Lottery to those residents who are new, infrequent, or  
13          lapsed players of the Lottery, especially those who are  
14          most likely to make regular purchases on the Internet as  
15          permitted by law.

16          (12) A code of ethics for the private manager's  
17          officers and employees.

18          (13) A requirement that the Department monitor and  
19          oversee the private manager's practices and take action  
20          that the Department considers appropriate to ensure that  
21          the private manager is in compliance with the terms of the  
22          management agreement, while allowing the manager, unless  
23          specifically prohibited by law or the management  
24          agreement, to negotiate and sign its own contracts with  
25          vendors.

26          (14) A provision requiring the private manager to



1 periodically file, at least on an annual basis, appropriate  
2 financial statements in a form and manner acceptable to the  
3 Department.

4 (15) Cash reserves requirements.

5 (16) Procedural requirements for obtaining the prior  
6 approval of the Department when a management agreement or  
7 an interest in a management agreement is sold, assigned,  
8 transferred, or pledged as collateral to secure financing.

9 (17) Grounds for the termination of the management  
10 agreement by the Department or the private manager.

11 (18) Procedures for amendment of the agreement.

12 (19) A provision prohibiting the Department from  
13 entering into another management agreement under this  
14 Section as long as the original management agreement has  
15 not been terminated.

16 (20) The transition of rights and obligations,  
17 including any associated equipment or other assets used in  
18 the operation of the Lottery, from the manager to any  
19 successor manager of the Lottery, including the  
20 Department, following the termination of or foreclosure  
21 upon the management agreement.

22 (21) Right of use of copyrights, trademarks, and  
23 service marks held by the Department in the name of the  
24 State. The agreement must provide that any use of them by  
25 the manager shall only be for the purpose of fulfilling its  
26 obligations under the management agreement during the term

1 of the agreement.

2 (e) Notwithstanding any other law to the contrary, the  
3 Department shall select a private manager through a competitive  
4 request for qualifications process consistent with Section  
5 20-35 of the Illinois Procurement Code, which shall take into  
6 account:

7 (1) the offeror's ability to market the Lottery to  
8 those residents who are new, infrequent, or lapsed players  
9 of the Lottery, especially those who are most likely to  
10 make regular purchases on the Internet;

11 (2) the offeror's ability to address the State's  
12 concern with the social effects of gambling on those who  
13 can least afford to do so;

14 (3) the offeror's ability to provide the most  
15 successful management of the Lottery for the benefit of the  
16 people of the State based on current and past business  
17 practices or plans of the offeror; and

18 (4) the offeror's poor or inadequate past performance  
19 in servicing, equipping, operating or managing a lottery on  
20 behalf of Illinois, another State or foreign government and  
21 attracting persons who are not currently regular players of  
22 a lottery.

23 (f) The Department shall retain the services of an advisor  
24 or advisors with significant experience in the management,  
25 operation, and procurement of goods, services, and equipment  
26 for a government-run lottery to assist in the preparation of

1 the terms of the request for qualifications. No advisor or  
2 advisors retained may be affiliated with an offeror or have any  
3 prior or present affiliation with any contractor or  
4 subcontractor presently providing goods, services or equipment  
5 to the Department to support the Lottery. The Department shall  
6 not include terms in the request for qualifications that  
7 provide an advantage whether directly or indirectly to any  
8 contractor or subcontractor providing goods, services or  
9 equipment to the Department to support the Lottery, including  
10 terms contained in a contractor or subcontractor's responses to  
11 requests for proposals or qualifications submitted to  
12 Illinois, another State or foreign government. The request for  
13 proposals offered by the Department on December 22, 2008 as  
14 "LOT08GAMESYS" and reference number "22016176" is declared  
15 void.

16 The Department shall issue the request for qualifications  
17 no later than 30 calendar days after the effective date of this  
18 amendatory Act of the 96th General Assembly. The deadline for  
19 the submission of responsive qualifications proposals shall be  
20 30 calendar days after the date the request for qualifications  
21 is issued.

22 (g) The Department shall select at least 2 offerors as  
23 finalists to potentially serve as the private manager no later  
24 than February 1, 2010. Upon making preliminary selections, the  
25 Department shall schedule a public hearing on the finalists'  
26 proposals and provide public notice of the hearing at least 7

1 calendar days before the hearing. The notice must include all  
2 of the following:

3 (1) The date, time, and place of the hearing.

4 (2) The subject matter of the hearing.

5 (3) A brief description of the management agreement to  
6 be awarded.

7 (4) The identity of the offerors that have been  
8 selected as finalists to serve as the private manager.

9 (5) The address and telephone number of the Department.

10 (h) At the public hearing, the Department shall (i) provide  
11 sufficient time for each finalist to present and explain its  
12 proposal to the Department and the Governor or the Governor's  
13 designee, including an opportunity to respond to questions  
14 posed by the Department, Governor, or designee and (ii) allow  
15 the public and non-selected offerors to comment on the  
16 presentations. The Governor or a designee shall attend the  
17 public hearing. After the public hearing, the Department shall  
18 have 14 calendar days to recommend to the Governor whether a  
19 management agreement should be entered into with a particular  
20 finalist. After reviewing the Department's recommendation, the  
21 Governor may accept or reject the Department's recommendation,  
22 and shall select a final offeror as the private manager by  
23 publication of a notice in the Illinois Procurement Bulletin.  
24 The Governor shall include in the notice a detailed explanation  
25 and the reasons why the final offeror is superior to other  
26 offerors and will provide management services in a manner that

1 best achieves the objectives of this Section. The Governor  
2 shall designate a final offeror as the private manager with  
3 sufficient time for the Department to enter into a management  
4 agreement on or before March 1, 2010. The Governor shall also  
5 sign the management agreement with the private manager.

6 (i) Any action to contest the validity of a management  
7 agreement entered into under this Section must be brought  
8 within 14 calendar days after the publication of the notice of  
9 the designation of the private manager as provided in  
10 subsection (h) of this Section.

11 (j) The Lottery shall remain, for so long as a private  
12 manager manages the Lottery in accordance with provisions of  
13 this Act, a lottery conducted by the State, and the State shall  
14 not be authorized to sell or transfer the Lottery to a third  
15 party.

16 (k) Any tangible personal property used exclusively in  
17 connection with the Lottery that is owned by the Department and  
18 leased to the private manager shall be owned by the Department  
19 in the name of the State and shall be considered to be public  
20 property devoted to an essential public and governmental  
21 function.

22 (l) The Department may exercise any of its powers under  
23 this Section or any other law as necessary or desirable for the  
24 execution of the Department's powers under this Section.

25 (m) Neither this Section nor any management agreement  
26 entered into under this Section prohibits the General Assembly

1 from authorizing forms of gambling that are not in direct  
2 competition with the Lottery.

3 (n) The private manager shall be subject to a complete  
4 investigation in the third, seventh, and tenth years of the  
5 agreement (if the agreement is for a 10-year term) by the  
6 Department in cooperation with the Auditor General to determine  
7 whether the private manager has complied with this Section and  
8 the management agreement. The private manager shall bear the  
9 cost of an investigation or reinvestigation of the private  
10 manager under this subsection.

11 (o) The powers conferred by this Section are in addition  
12 and supplemental to the powers conferred by any other law. If  
13 any other law or rule is inconsistent with this Section, this  
14 Section controls as to any management agreement entered into  
15 under this Section. This Section and any rules adopted under  
16 this Section contain full and complete authority for a  
17 management agreement between the Department and a manager. No  
18 law, procedure, proceeding, publication, notice, consent,  
19 approval, order, or act by the Department or any other officer,  
20 Department, agency, or instrumentality of the State or any  
21 political subdivision is required for the Department to enter  
22 into a management agreement under this Section. This Section  
23 contains full and complete authority for the Department to  
24 approve any subcontracts entered into by a private manager  
25 under the terms of a management agreement.

26 Notwithstanding any other State law to the contrary, the

1 Department shall distribute all proceeds of lottery tickets and  
2 shares sold in the following priority and manner:

3 (1) Provide the sums due to the private manager under  
4 the management agreement with the Department.

5 (2) Provide the sums due to the private vendor for  
6 lottery tickets and shares sold on the Internet via the  
7 pilot program as compensation under its contract with the  
8 Department.

9 (3) On the last day of each month or as soon thereafter  
10 as possible, the State Comptroller shall direct and the  
11 State Treasurer shall transfer from the Lottery Fund to the  
12 Common School Fund an amount that is equal to the proceeds  
13 transferred in the corresponding month of fiscal year 2009,  
14 as adjusted for inflation, to the Common School Fund.

15 (4) On or before the last day of each fiscal year,  
16 deposit any remaining proceeds, subject to payments under  
17 items (1), (2), and (3) into the Capital Projects Fund each  
18 fiscal year.

19 Section 905. The State Finance Act is amended by changing  
20 Section 8.3 and by adding Sections 5.723, 5.724, and 6z-77 as  
21 follows:

22 (30 ILCS 105/5.723 new)

23 Sec. 5.723. The Capital Projects Fund.

1 (30 ILCS 105/5.724 new)

2 Sec. 5.724. The Local Government Video Gaming Distributive  
3 Fund.

4 (30 ILCS 105/6z-77 new)

5 Sec. 6z-77. The Capital Projects Fund. The Capital Projects  
6 Fund is created as a special fund in the State Treasury. The  
7 State Comptroller and State Treasurer shall transfer from the  
8 Capital Projects Fund to the General Revenue Fund \$61,294,550  
9 on October 1, 2009, \$122,589,100 on January 1, 2010, and  
10 \$61,294,550 on April 1, 2010. Beginning on July 1, 2010, and on  
11 July 1 and January 1 of each year thereafter, the State  
12 Comptroller and State Treasurer shall transfer the sum of  
13 \$122,589,100 from the Capital Projects Fund to the General  
14 Revenue Fund. Subject to appropriation, the Capital Projects  
15 Fund may be used only for capital projects and the payment of  
16 debt service on bonds issued for capital projects. All interest  
17 earned on moneys in the Fund shall be deposited into the Fund.  
18 The Fund shall not be subject to administrative charges or  
19 chargebacks, such as but not limited to those authorized under  
20 Section 8h.

21 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

22 Sec. 8.3. Money in the Road Fund shall, if and when the  
23 State of Illinois incurs any bonded indebtedness for the  
24 construction of permanent highways, be set aside and used for



1 the purpose of paying and discharging annually the principal  
2 and interest on that bonded indebtedness then due and payable,  
3 and for no other purpose. The surplus, if any, in the Road Fund  
4 after the payment of principal and interest on that bonded  
5 indebtedness then annually due shall be used as follows:

6 first -- to pay the cost of administration of Chapters  
7 2 through 10 of the Illinois Vehicle Code, except the cost  
8 of administration of Articles I and II of Chapter 3 of that  
9 Code; and

10 secondly -- for expenses of the Department of  
11 Transportation for construction, reconstruction,  
12 improvement, repair, maintenance, operation, and  
13 administration of highways in accordance with the  
14 provisions of laws relating thereto, or for any purpose  
15 related or incident to and connected therewith, including  
16 the separation of grades of those highways with railroads  
17 and with highways and including the payment of awards made  
18 by the Illinois Workers' Compensation Commission under the  
19 terms of the Workers' Compensation Act or Workers'  
20 Occupational Diseases Act for injury or death of an  
21 employee of the Division of Highways in the Department of  
22 Transportation; or for the acquisition of land and the  
23 erection of buildings for highway purposes, including the  
24 acquisition of highway right-of-way or for investigations  
25 to determine the reasonably anticipated future highway  
26 needs; or for making of surveys, plans, specifications and

1 estimates for and in the construction and maintenance of  
2 flight strips and of highways necessary to provide access  
3 to military and naval reservations, to defense industries  
4 and defense-industry sites, and to the sources of raw  
5 materials and for replacing existing highways and highway  
6 connections shut off from general public use at military  
7 and naval reservations and defense-industry sites, or for  
8 the purchase of right-of-way, except that the State shall  
9 be reimbursed in full for any expense incurred in building  
10 the flight strips; or for the operating and maintaining of  
11 highway garages; or for patrolling and policing the public  
12 highways and conserving the peace; or for the operating  
13 expenses of the Department relating to the administration  
14 of public transportation programs; or for any of those  
15 purposes or any other purpose that may be provided by law.

16 Appropriations for any of those purposes are payable from  
17 the Road Fund. Appropriations may also be made from the Road  
18 Fund for the administrative expenses of any State agency that  
19 are related to motor vehicles or arise from the use of motor  
20 vehicles.

21 Beginning with fiscal year 1980 and thereafter, no Road  
22 Fund monies shall be appropriated to the following Departments  
23 or agencies of State government for administration, grants, or  
24 operations; but this limitation is not a restriction upon  
25 appropriating for those purposes any Road Fund monies that are  
26 eligible for federal reimbursement;

- 1           1. Department of Public Health;
- 2           2. Department of Transportation, only with respect to
- 3           subsidies for one-half fare Student Transportation and
- 4           Reduced Fare for Elderly;
- 5           3. Department of Central Management Services, except
- 6           for expenditures incurred for group insurance premiums of
- 7           appropriate personnel;
- 8           4. Judicial Systems and Agencies.

9           Beginning with fiscal year 1981 and thereafter, no Road  
10          Fund monies shall be appropriated to the following Departments  
11          or agencies of State government for administration, grants, or  
12          operations; but this limitation is not a restriction upon  
13          appropriating for those purposes any Road Fund monies that are  
14          eligible for federal reimbursement:

- 15           1. Department of State Police, except for expenditures
- 16           with respect to the Division of Operations;
- 17           2. Department of Transportation, only with respect to
- 18           Intercity Rail Subsidies and Rail Freight Services.

19          Beginning with fiscal year 1982 and thereafter, no Road  
20          Fund monies shall be appropriated to the following Departments  
21          or agencies of State government for administration, grants, or  
22          operations; but this limitation is not a restriction upon  
23          appropriating for those purposes any Road Fund monies that are  
24          eligible for federal reimbursement: Department of Central  
25          Management Services, except for awards made by the Illinois  
26          Workers' Compensation Commission under the terms of the

1 Workers' Compensation Act or Workers' Occupational Diseases  
2 Act for injury or death of an employee of the Division of  
3 Highways in the Department of Transportation.

4 Beginning with fiscal year 1984 and thereafter, no Road  
5 Fund monies shall be appropriated to the following Departments  
6 or agencies of State government for administration, grants, or  
7 operations; but this limitation is not a restriction upon  
8 appropriating for those purposes any Road Fund monies that are  
9 eligible for federal reimbursement:

10 1. Department of State Police, except not more than 40%  
11 of the funds appropriated for the Division of Operations;

12 2. State Officers.

13 Beginning with fiscal year 1984 and thereafter, no Road  
14 Fund monies shall be appropriated to any Department or agency  
15 of State government for administration, grants, or operations  
16 except as provided hereafter; but this limitation is not a  
17 restriction upon appropriating for those purposes any Road Fund  
18 monies that are eligible for federal reimbursement. It shall  
19 not be lawful to circumvent the above appropriation limitations  
20 by governmental reorganization or other methods.  
21 Appropriations shall be made from the Road Fund only in  
22 accordance with the provisions of this Section.

23 Money in the Road Fund shall, if and when the State of  
24 Illinois incurs any bonded indebtedness for the construction of  
25 permanent highways, be set aside and used for the purpose of  
26 paying and discharging during each fiscal year the principal

1 and interest on that bonded indebtedness as it becomes due and  
2 payable as provided in the Transportation Bond Act, and for no  
3 other purpose. The surplus, if any, in the Road Fund after the  
4 payment of principal and interest on that bonded indebtedness  
5 then annually due shall be used as follows:

6 first -- to pay the cost of administration of Chapters  
7 2 through 10 of the Illinois Vehicle Code; and

8 secondly -- no Road Fund monies derived from fees,  
9 excises, or license taxes relating to registration,  
10 operation and use of vehicles on public highways or to  
11 fuels used for the propulsion of those vehicles, shall be  
12 appropriated or expended other than for costs of  
13 administering the laws imposing those fees, excises, and  
14 license taxes, statutory refunds and adjustments allowed  
15 thereunder, administrative costs of the Department of  
16 Transportation, including, but not limited to, the  
17 operating expenses of the Department relating to the  
18 administration of public transportation programs, payment  
19 of debts and liabilities incurred in construction and  
20 reconstruction of public highways and bridges, acquisition  
21 of rights-of-way for and the cost of construction,  
22 reconstruction, maintenance, repair, and operation of  
23 public highways and bridges under the direction and  
24 supervision of the State, political subdivision, or  
25 municipality collecting those monies, and the costs for  
26 patrolling and policing the public highways (by State,

1 political subdivision, or municipality collecting that  
2 money) for enforcement of traffic laws. The separation of  
3 grades of such highways with railroads and costs associated  
4 with protection of at-grade highway and railroad crossing  
5 shall also be permissible.

6 Appropriations for any of such purposes are payable from  
7 the Road Fund or the Grade Crossing Protection Fund as provided  
8 in Section 8 of the Motor Fuel Tax Law.

9 Except as provided in this paragraph, beginning with fiscal  
10 year 1991 and thereafter, no Road Fund monies shall be  
11 appropriated to the Department of State Police for the purposes  
12 of this Section in excess of its total fiscal year 1990 Road  
13 Fund appropriations for those purposes unless otherwise  
14 provided in Section 5g of this Act. For fiscal years 2003,  
15 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be  
16 appropriated to the Department of State Police for the purposes  
17 of this Section in excess of \$97,310,000. For fiscal year 2008  
18 only, no Road Fund monies shall be appropriated to the  
19 Department of State Police for the purposes of this Section in  
20 excess of \$106,100,000. For fiscal year 2009 only, no Road Fund  
21 monies shall be appropriated to the Department of State Police  
22 for the purposes of this Section in excess of \$114,700,000.  
23 Beginning in fiscal year 2010, no road fund moneys shall be  
24 appropriated to the Department of State Police. It shall not be  
25 lawful to circumvent this limitation on appropriations by  
26 governmental reorganization or other methods unless otherwise

1 provided in Section 5g of this Act.

2 In fiscal year 1994, no Road Fund monies shall be  
3 appropriated to the Secretary of State for the purposes of this  
4 Section in excess of the total fiscal year 1991 Road Fund  
5 appropriations to the Secretary of State for those purposes,  
6 plus \$9,800,000. It shall not be lawful to circumvent this  
7 limitation on appropriations by governmental reorganization or  
8 other method.

9 Beginning with fiscal year 1995 and thereafter, no Road  
10 Fund monies shall be appropriated to the Secretary of State for  
11 the purposes of this Section in excess of the total fiscal year  
12 1994 Road Fund appropriations to the Secretary of State for  
13 those purposes. It shall not be lawful to circumvent this  
14 limitation on appropriations by governmental reorganization or  
15 other methods.

16 Beginning with fiscal year 2000, total Road Fund  
17 appropriations to the Secretary of State for the purposes of  
18 this Section shall not exceed the amounts specified for the  
19 following fiscal years:

20	Fiscal Year 2000	\$80,500,000;
21	Fiscal Year 2001	\$80,500,000;
22	Fiscal Year 2002	\$80,500,000;
23	Fiscal Year 2003	\$130,500,000;
24	Fiscal Year 2004	\$130,500,000;
25	Fiscal Year 2005	\$130,500,000;
26	Fiscal Year 2006	\$130,500,000;

1	Fiscal Year 2007	\$130,500,000;
2	Fiscal Year 2008	\$130,500,000;
3	Fiscal Year 2009	\$130,500,000.†
4	<del>Fiscal Year 2010 and each year thereafter</del>	<del>\$30,500,000.</del>

5 Beginning in fiscal year 2010, no road fund moneys shall be  
6 appropriated to the Secretary of State.

7 It shall not be lawful to circumvent this limitation on  
8 appropriations by governmental reorganization or other  
9 methods.

10 No new program may be initiated in fiscal year 1991 and  
11 thereafter that is not consistent with the limitations imposed  
12 by this Section for fiscal year 1984 and thereafter, insofar as  
13 appropriation of Road Fund monies is concerned.

14 Nothing in this Section prohibits transfers from the Road  
15 Fund to the State Construction Account Fund under Section 5e of  
16 this Act; nor to the General Revenue Fund, as authorized by  
17 this amendatory Act of the 93rd General Assembly.

18 The additional amounts authorized for expenditure in this  
19 Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91  
20 shall be repaid to the Road Fund from the General Revenue Fund  
21 in the next succeeding fiscal year that the General Revenue  
22 Fund has a positive budgetary balance, as determined by  
23 generally accepted accounting principles applicable to  
24 government.

25 The additional amounts authorized for expenditure by the  
26 Secretary of State and the Department of State Police in this



1 Section by this amendatory Act of the 94th General Assembly  
2 shall be repaid to the Road Fund from the General Revenue Fund  
3 in the next succeeding fiscal year that the General Revenue  
4 Fund has a positive budgetary balance, as determined by  
5 generally accepted accounting principles applicable to  
6 government.

7 (Source: P.A. 94-91, eff. 7-1-05; 94-839, eff. 6-6-06; 95-707,  
8 eff. 1-11-08; 95-744, eff. 7-18-08.)

9 Section 910. The Use Tax Act is amended by changing  
10 Sections 3-10 and 9 as follows:

11 (35 ILCS 105/3-10) (from Ch. 120, par. 439.3-10)

12 Sec. 3-10. Rate of tax. Unless otherwise provided in this  
13 Section, the tax imposed by this Act is at the rate of 6.25% of  
14 either the selling price or the fair market value, if any, of  
15 the tangible personal property. In all cases where property  
16 functionally used or consumed is the same as the property that  
17 was purchased at retail, then the tax is imposed on the selling  
18 price of the property. In all cases where property functionally  
19 used or consumed is a by-product or waste product that has been  
20 refined, manufactured, or produced from property purchased at  
21 retail, then the tax is imposed on the lower of the fair market  
22 value, if any, of the specific property so used in this State  
23 or on the selling price of the property purchased at retail.  
24 For purposes of this Section "fair market value" means the

1 price at which property would change hands between a willing  
2 buyer and a willing seller, neither being under any compulsion  
3 to buy or sell and both having reasonable knowledge of the  
4 relevant facts. The fair market value shall be established by  
5 Illinois sales by the taxpayer of the same property as that  
6 functionally used or consumed, or if there are no such sales by  
7 the taxpayer, then comparable sales or purchases of property of  
8 like kind and character in Illinois.

9 Beginning on July 1, 2000 and through December 31, 2000,  
10 with respect to motor fuel, as defined in Section 1.1 of the  
11 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of  
12 the Use Tax Act, the tax is imposed at the rate of 1.25%.

13 With respect to gasohol, the tax imposed by this Act  
14 applies to (i) 70% of the proceeds of sales made on or after  
15 January 1, 1990, and before July 1, 2003, (ii) 80% of the  
16 proceeds of sales made on or after July 1, 2003 and on or  
17 before December 31, 2013, and (iii) 100% of the proceeds of  
18 sales made thereafter. If, at any time, however, the tax under  
19 this Act on sales of gasohol is imposed at the rate of 1.25%,  
20 then the tax imposed by this Act applies to 100% of the  
21 proceeds of sales of gasohol made during that time.

22 With respect to majority blended ethanol fuel, the tax  
23 imposed by this Act does not apply to the proceeds of sales  
24 made on or after July 1, 2003 and on or before December 31,  
25 2013 but applies to 100% of the proceeds of sales made  
26 thereafter.

1           With respect to biodiesel blends with no less than 1% and  
2 no more than 10% biodiesel, the tax imposed by this Act applies  
3 to (i) 80% of the proceeds of sales made on or after July 1,  
4 2003 and on or before December 31, 2013 and (ii) 100% of the  
5 proceeds of sales made thereafter. If, at any time, however,  
6 the tax under this Act on sales of biodiesel blends with no  
7 less than 1% and no more than 10% biodiesel is imposed at the  
8 rate of 1.25%, then the tax imposed by this Act applies to 100%  
9 of the proceeds of sales of biodiesel blends with no less than  
10 1% and no more than 10% biodiesel made during that time.

11           With respect to 100% biodiesel and biodiesel blends with  
12 more than 10% but no more than 99% biodiesel, the tax imposed  
13 by this Act does not apply to the proceeds of sales made on or  
14 after July 1, 2003 and on or before December 31, 2013 but  
15 applies to 100% of the proceeds of sales made thereafter.

16           With respect to food for human consumption that is to be  
17 consumed off the premises where it is sold (other than  
18 alcoholic beverages, soft drinks, and food that has been  
19 prepared for immediate consumption) and prescription and  
20 nonprescription medicines, drugs, medical appliances,  
21 modifications to a motor vehicle for the purpose of rendering  
22 it usable by a disabled person, and insulin, urine testing  
23 materials, syringes, and needles used by diabetics, for human  
24 use, the tax is imposed at the rate of 1%. For the purposes of  
25 this Section, until August 1, 2009: the term "soft drinks"  
26 means any complete, finished, ready-to-use, non-alcoholic

1 drink, whether carbonated or not, including but not limited to  
2 soda water, cola, fruit juice, vegetable juice, carbonated  
3 water, and all other preparations commonly known as soft drinks  
4 of whatever kind or description that are contained in any  
5 closed or sealed bottle, can, carton, or container, regardless  
6 of size; but "soft."~~"Soft~~ drinks" does not include coffee, tea,  
7 non-carbonated water, infant formula, milk or milk products as  
8 defined in the Grade A Pasteurized Milk and Milk Products Act,  
9 or drinks containing 50% or more natural fruit or vegetable  
10 juice.

11 Notwithstanding any other provisions of this Act,  
12 beginning August 1, 2009, "soft drinks" mean non-alcoholic  
13 beverages that contain natural or artificial sweeteners. "Soft  
14 drinks" do not include beverages that contain milk or milk  
15 products, soy, rice or similar milk substitutes, or greater  
16 than 50% of vegetable or fruit juice by volume.

17 Notwithstanding any other provisions of this Act, "food for  
18 human consumption that is to be consumed off the premises where  
19 it is sold" includes all food sold through a vending machine,  
20 except soft drinks, candy, and food products that are dispensed  
21 hot from a vending machine, regardless of the location of the  
22 vending machine.

23 Notwithstanding any other provisions of this Act,  
24 beginning August 1, 2009, "food for human consumption that is  
25 to be consumed off the premises where it is sold" does not  
26 include candy. For purposes of this Section, "candy" means a

1 preparation of sugar, honey, or other natural or artificial  
2 sweeteners in combination with chocolate, fruits, nuts or other  
3 ingredients or flavorings in the form of bars, drops, or  
4 pieces. "Candy" does not include any preparation that contains  
5 flour or requires refrigeration.

6 Notwithstanding any other provisions of this Act,  
7 beginning August 1, 2009, "nonprescription medicines and  
8 drugs" does not include grooming and hygiene products. For  
9 purposes of this Section, "grooming and hygiene products"  
10 includes, but is not limited to, soaps and cleaning solutions,  
11 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan  
12 lotions and screens, unless those products are available by  
13 prescription only, regardless of whether the products meet the  
14 definition of "over-the-counter-drugs". For the purposes of  
15 this paragraph, "over-the-counter-drug" means a drug for human  
16 use that contains a label that identifies the product as a drug  
17 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"  
18 label includes:

19 (A) A "Drug Facts" panel; or

20 (B) A statement of the "active ingredient(s)" with a  
21 list of those ingredients contained in the compound,  
22 substance or preparation.

23 If the property that is purchased at retail from a retailer  
24 is acquired outside Illinois and used outside Illinois before  
25 being brought to Illinois for use here and is taxable under  
26 this Act, the "selling price" on which the tax is computed

1 shall be reduced by an amount that represents a reasonable  
2 allowance for depreciation for the period of prior out-of-state  
3 use.

4 (Source: P.A. 93-17, eff. 6-11-03.)

5 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

6 Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
7 and trailers that are required to be registered with an agency  
8 of this State, each retailer required or authorized to collect  
9 the tax imposed by this Act shall pay to the Department the  
10 amount of such tax (except as otherwise provided) at the time  
11 when he is required to file his return for the period during  
12 which such tax was collected, less a discount of 2.1% prior to  
13 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
14 per calendar year, whichever is greater, which is allowed to  
15 reimburse the retailer for expenses incurred in collecting the  
16 tax, keeping records, preparing and filing returns, remitting  
17 the tax and supplying data to the Department on request. In the  
18 case of retailers who report and pay the tax on a transaction  
19 by transaction basis, as provided in this Section, such  
20 discount shall be taken with each such tax remittance instead  
21 of when such retailer files his periodic return. A retailer  
22 need not remit that part of any tax collected by him to the  
23 extent that he is required to remit and does remit the tax  
24 imposed by the Retailers' Occupation Tax Act, with respect to  
25 the sale of the same property.

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

11           Except as provided in this Section, on or before the  
12 twentieth day of each calendar month, such retailer shall file  
13 a return for the preceding calendar month. Such return shall be  
14 filed on forms prescribed by the Department and shall furnish  
15 such information as the Department may reasonably require.

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

23           1. The name of the seller;

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

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

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

8           5. The amount of tax due;

9           5-5. The signature of the taxpayer; and

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

1 claimed to be the fact); the place and date of the sale, a  
2 sufficient identification of the property sold, and such other  
3 information as the Department may reasonably require.

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

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

1 certificate or other evidence of title or registration to such  
2 tangible personal property.

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

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

1 same amount and in the same form in which it would be remitted  
2 if the tax had been remitted to the Department by the retailer.

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

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

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

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

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 which is hereby created, the net  
15 revenue realized for the preceding month from the 1% tax on  
16 sales of food for human consumption which is to be consumed off  
17 the premises where it is sold (other than alcoholic beverages,  
18 soft drinks and food which has been prepared for immediate  
19 consumption) and prescription and nonprescription medicines,  
20 drugs, medical appliances and insulin, urine testing  
21 materials, syringes and needles used by diabetics.

22           Beginning January 1, 1990, each month the Department shall  
23 pay into the County and Mass Transit District Fund 4% of the  
24 net revenue realized for the preceding month from the 6.25%  
25 general rate on the selling price of tangible personal property  
26 which is purchased outside Illinois at retail from a retailer

1 and which is titled or registered by an agency of this State's  
2 government.

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

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

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

22 Beginning September 1, 2009, each month the Department  
23 shall pay into the Capital Projects Fund an amount that is  
24 equal to an amount estimated by the Department to represent 80%  
25 of the net revenue realized for the preceding month from the  
26 sale of candy, grooming and hygiene products, and soft drinks

1 that had been taxed at a rate of 1% prior to August 1, 2009 but  
2 that is now taxed at 6.25%.

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

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



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

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

1 Expansion Project Fund in the specified fiscal years.

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

1	2016	189,000,000
2	2017	199,000,000
3	2018	210,000,000
4	2019	221,000,000
5	2020	233,000,000
6	2021	246,000,000
7	2022	260,000,000
8	2023 and	275,000,000

9           each fiscal year  
 10           thereafter that bonds  
 11           are outstanding under  
 12           Section 13.2 of the  
 13           Metropolitan Pier and  
 14           Exposition Authority Act,  
 15           but not after fiscal year 2042.

16           Beginning July 20, 1993 and in each month of each fiscal  
 17           year thereafter, one-eighth of the amount requested in the  
 18           certificate of the Chairman of the Metropolitan Pier and  
 19           Exposition Authority for that fiscal year, less the amount  
 20           deposited into the McCormick Place Expansion Project Fund by  
 21           the State Treasurer in the respective month under subsection  
 22           (g) of Section 13 of the Metropolitan Pier and Exposition  
 23           Authority Act, plus cumulative deficiencies in the deposits  
 24           required under this Section for previous months and years,  
 25           shall be deposited into the McCormick Place Expansion Project  
 26           Fund, until the full amount requested for the fiscal year, but

1 not in excess of the amount specified above as "Total Deposit",  
2 has been deposited.

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

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

24 Of the remainder of the moneys received by the Department  
25 pursuant to this Act, 75% thereof shall be paid into the State  
26 Treasury and 25% shall be reserved in a special account and

1 used only for the transfer to the Common School Fund as part of  
2 the monthly transfer from the General Revenue Fund in  
3 accordance with Section 8a of the State Finance Act.

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

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

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

22 (Source: P.A. 94-793, eff. 5-19-06; 94-1074, eff. 12-26-06.)

23 Section 915. The Service Use Tax Act is amended by changing  
24 Sections 3-10 and 9 as follows:

1 (35 ILCS 110/3-10) (from Ch. 120, par. 439.33-10)

2 Sec. 3-10. Rate of tax. Unless otherwise provided in this  
3 Section, the tax imposed by this Act is at the rate of 6.25% of  
4 the selling price of tangible personal property transferred as  
5 an incident to the sale of service, but, for the purpose of  
6 computing this tax, in no event shall the selling price be less  
7 than the cost price of the property to the serviceman.

8 Beginning on July 1, 2000 and through December 31, 2000,  
9 with respect to motor fuel, as defined in Section 1.1 of the  
10 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of  
11 the Use Tax Act, the tax is imposed at the rate of 1.25%.

12 With respect to gasohol, as defined in the Use Tax Act, the  
13 tax imposed by this Act applies to (i) 70% of the selling price  
14 of property transferred as an incident to the sale of service  
15 on or after January 1, 1990, and before July 1, 2003, (ii) 80%  
16 of the selling price of property transferred as an incident to  
17 the sale of service on or after July 1, 2003 and on or before  
18 December 31, 2013, and (iii) 100% of the selling price  
19 thereafter. If, at any time, however, the tax under this Act on  
20 sales of gasohol, as defined in the Use Tax Act, is imposed at  
21 the rate of 1.25%, then the tax imposed by this Act applies to  
22 100% of the proceeds of sales of gasohol made during that time.

23 With respect to majority blended ethanol fuel, as defined  
24 in the Use Tax Act, the tax imposed by this Act does not apply  
25 to the selling price of property transferred as an incident to  
26 the sale of service on or after July 1, 2003 and on or before

1 December 31, 2013 but applies to 100% of the selling price  
2 thereafter.

3 With respect to biodiesel blends, as defined in the Use Tax  
4 Act, with no less than 1% and no more than 10% biodiesel, the  
5 tax imposed by this Act applies to (i) 80% of the selling price  
6 of property transferred as an incident to the sale of service  
7 on or after July 1, 2003 and on or before December 31, 2013 and  
8 (ii) 100% of the proceeds of the selling price thereafter. If,  
9 at any time, however, the tax under this Act on sales of  
10 biodiesel blends, as defined in the Use Tax Act, with no less  
11 than 1% and no more than 10% biodiesel is imposed at the rate  
12 of 1.25%, then the tax imposed by this Act applies to 100% of  
13 the proceeds of sales of biodiesel blends with no less than 1%  
14 and no more than 10% biodiesel made during that time.

15 With respect to 100% biodiesel, as defined in the Use Tax  
16 Act, and biodiesel blends, as defined in the Use Tax Act, with  
17 more than 10% but no more than 99% biodiesel, the tax imposed  
18 by this Act does not apply to the proceeds of the selling price  
19 of property transferred as an incident to the sale of service  
20 on or after July 1, 2003 and on or before December 31, 2013 but  
21 applies to 100% of the selling price thereafter.

22 At the election of any registered serviceman made for each  
23 fiscal year, sales of service in which the aggregate annual  
24 cost price of tangible personal property transferred as an  
25 incident to the sales of service is less than 35%, or 75% in  
26 the case of servicemen transferring prescription drugs or

1 servicemen engaged in graphic arts production, of the aggregate  
2 annual total gross receipts from all sales of service, the tax  
3 imposed by this Act shall be based on the serviceman's cost  
4 price of the tangible personal property transferred as an  
5 incident to the sale of those services.

6 The tax shall be imposed at the rate of 1% on food prepared  
7 for immediate consumption and transferred incident to a sale of  
8 service subject to this Act or the Service Occupation Tax Act  
9 by an entity licensed under the Hospital Licensing Act, the  
10 Nursing Home Care Act, or the Child Care Act of 1969. The tax  
11 shall also be imposed at the rate of 1% on food for human  
12 consumption that is to be consumed off the premises where it is  
13 sold (other than alcoholic beverages, soft drinks, and food  
14 that has been prepared for immediate consumption and is not  
15 otherwise included in this paragraph) and prescription and  
16 nonprescription medicines, drugs, medical appliances,  
17 modifications to a motor vehicle for the purpose of rendering  
18 it usable by a disabled person, and insulin, urine testing  
19 materials, syringes, and needles used by diabetics, for human  
20 use. For the purposes of this Section, until August 1, 2009:  
21 the term "soft drinks" means any complete, finished,  
22 ready-to-use, non-alcoholic drink, whether carbonated or not,  
23 including but not limited to soda water, cola, fruit juice,  
24 vegetable juice, carbonated water, and all other preparations  
25 commonly known as soft drinks of whatever kind or description  
26 that are contained in any closed or sealed bottle, can, carton,



1 or container, regardless of size; but "soft ~~—"Soft~~ drinks"  
2 does not include coffee, tea, non-carbonated water, infant  
3 formula, milk or milk products as defined in the Grade A  
4 Pasteurized Milk and Milk Products Act, or drinks containing  
5 50% or more natural fruit or vegetable juice.

6 Notwithstanding any other provisions of this Act,  
7 beginning August 1, 2009, "soft drinks" mean non-alcoholic  
8 beverages that contain natural or artificial sweeteners. "Soft  
9 drinks" do not include beverages that contain milk or milk  
10 products, soy, rice or similar milk substitutes, or greater  
11 than 50% of vegetable or fruit juice by volume.

12 Notwithstanding any other provisions of this Act, "food for  
13 human consumption that is to be consumed off the premises where  
14 it is sold" includes all food sold through a vending machine,  
15 except soft drinks, candy, and food products that are dispensed  
16 hot from a vending machine, regardless of the location of the  
17 vending machine.

18 Notwithstanding any other provisions of this Act,  
19 beginning August 1, 2009, "food for human consumption that is  
20 to be consumed off the premises where it is sold" does not  
21 include candy. For purposes of this Section, "candy" means a  
22 preparation of sugar, honey, or other natural or artificial  
23 sweeteners in combination with chocolate, fruits, nuts or other  
24 ingredients or flavorings in the form of bars, drops, or  
25 pieces. "Candy" does not include any preparation that contains  
26 flour or requires refrigeration.

1       Notwithstanding any other provisions of this Act,  
2 beginning August 1, 2009, "nonprescription medicines and  
3 drugs" does not include grooming and hygiene products. For  
4 purposes of this Section, "grooming and hygiene products"  
5 includes, but is not limited to, soaps and cleaning solutions,  
6 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan  
7 lotions and screens, unless those products are available by  
8 prescription only, regardless of whether the products meet the  
9 definition of "over-the-counter-drugs". For the purposes of  
10 this paragraph, "over-the-counter-drug" means a drug for human  
11 use that contains a label that identifies the product as a drug  
12 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"  
13 label includes:

14           (A) A "Drug Facts" panel; or

15           (B) A statement of the "active ingredient(s)" with a  
16 list of those ingredients contained in the compound,  
17 substance or preparation.

18       If the property that is acquired from a serviceman is  
19 acquired outside Illinois and used outside Illinois before  
20 being brought to Illinois for use here and is taxable under  
21 this Act, the "selling price" on which the tax is computed  
22 shall be reduced by an amount that represents a reasonable  
23 allowance for depreciation for the period of prior out-of-state  
24 use.

25       (Source: P.A. 93-17, eff. 6-11-03.)

1 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

2 Sec. 9. Each serviceman required or authorized to collect  
3 the tax herein imposed shall pay to the Department the amount  
4 of such tax (except as otherwise provided) at the time when he  
5 is required to file his return for the period during which such  
6 tax was collected, less a discount of 2.1% prior to January 1,  
7 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar  
8 year, whichever is greater, which is allowed to reimburse the  
9 serviceman for expenses incurred in collecting the tax, keeping  
10 records, preparing and filing returns, remitting the tax and  
11 supplying data to the Department on request. A serviceman need  
12 not remit that part of any tax collected by him to the extent  
13 that he is required to pay and does pay the tax imposed by the  
14 Service Occupation Tax Act with respect to his sale of service  
15 involving the incidental transfer by him of the same property.

16 Except as provided hereinafter in this Section, on or  
17 before the twentieth day of each calendar month, such  
18 serviceman shall file a return for the preceding calendar month  
19 in accordance with reasonable Rules and Regulations to be  
20 promulgated by the Department. Such return shall be filed on a  
21 form prescribed by the Department and shall contain such  
22 information as the Department may reasonably require.

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

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

4 1. The name of the seller;

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

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

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

13 5. The amount of tax due;

14 5-5. The signature of the taxpayer; and

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

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

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

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

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

25 Any taxpayer not required to make payments by electronic  
26 funds transfer may make payments by electronic funds transfer

1 with the permission of the Department.

2 All taxpayers required to make payment by electronic funds  
3 transfer and any taxpayers authorized to voluntarily make  
4 payments by electronic funds transfer shall make those payments  
5 in the manner authorized by the Department.

6 The Department shall adopt such rules as are necessary to  
7 effectuate a program of electronic funds transfer and the  
8 requirements of this Section.

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

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

26 Such quarter annual and annual returns, as to form and

1 substance, shall be subject to the same requirements as monthly  
2 returns.

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

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

1 Any serviceman filing a return hereunder shall also include  
2 the total tax upon the selling price of tangible personal  
3 property purchased for use by him as an incident to a sale of  
4 service, and such serviceman shall remit the amount of such tax  
5 to the Department when filing such return.

6 If experience indicates such action to be practicable, the  
7 Department may prescribe and furnish a combination or joint  
8 return which will enable servicemen, who are required to file  
9 returns hereunder and also under the Service Occupation Tax  
10 Act, to furnish all the return information required by both  
11 Acts on the one form.

12 Where the serviceman has more than one business registered  
13 with the Department under separate registration hereunder,  
14 such serviceman shall not file each return that is due as a  
15 single return covering all such registered businesses, but  
16 shall file separate returns for each such registered business.

17 Beginning January 1, 1990, each month the Department shall  
18 pay into the State and Local Tax Reform Fund, a special fund in  
19 the State Treasury, the net revenue realized for the preceding  
20 month from the 1% tax on sales of food for human consumption  
21 which is to be consumed off the premises where it is sold  
22 (other than alcoholic beverages, soft drinks and food which has  
23 been prepared for immediate consumption) and prescription and  
24 nonprescription medicines, drugs, medical appliances and  
25 insulin, urine testing materials, syringes and needles used by  
26 diabetics.



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

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

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

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.

	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

1	2000	75,000,000
2	2001	80,000,000
3	2002	93,000,000
4	2003	99,000,000
5	2004	103,000,000
6	2005	108,000,000
7	2006	113,000,000
8	2007	119,000,000
9	2008	126,000,000
10	2009	132,000,000
11	2010	139,000,000
12	2011	146,000,000
13	2012	153,000,000
14	2013	161,000,000
15	2014	170,000,000
16	2015	179,000,000
17	2016	189,000,000
18	2017	199,000,000
19	2018	210,000,000
20	2019	221,000,000
21	2020	233,000,000
22	2021	246,000,000
23	2022	260,000,000
24	2023 and	275,000,000
25	each fiscal year	
26	thereafter that bonds	

1           are outstanding under  
2           Section 13.2 of the  
3           Metropolitan Pier and  
4           Exposition Authority Act,  
5       but not after fiscal year 2042.

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

19           Subject to payment of amounts into the Build Illinois Fund  
20      and the McCormick Place Expansion Project Fund pursuant to the  
21      preceding paragraphs or in any amendments thereto hereafter  
22      enacted, beginning July 1, 1993, the Department shall each  
23      month pay into the Illinois Tax Increment Fund 0.27% of 80% of  
24      the net revenue realized for the preceding month from the 6.25%  
25      general rate on the selling price of tangible personal  
26      property.

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

14           All remaining moneys received by the Department pursuant to  
15 this Act shall be paid into the General Revenue Fund of the  
16 State Treasury.

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

24           Net revenue realized for a month shall be the revenue  
25 collected by the State pursuant to this Act, less the amount  
26 paid out during that month as refunds to taxpayers for

1 overpayment of liability.

2 (Source: P.A. 94-793, eff. 5-19-06; 94-1074, eff. 12-26-06.)

3 Section 920. The Service Occupation Tax Act is amended by  
4 changing Sections 3-10 and 9 as follows:

5 (35 ILCS 115/3-10) (from Ch. 120, par. 439.103-10)

6 Sec. 3-10. Rate of tax. Unless otherwise provided in this  
7 Section, the tax imposed by this Act is at the rate of 6.25% of  
8 the "selling price", as defined in Section 2 of the Service Use  
9 Tax Act, of the tangible personal property. For the purpose of  
10 computing this tax, in no event shall the "selling price" be  
11 less than the cost price to the serviceman of the tangible  
12 personal property transferred. The selling price of each item  
13 of tangible personal property transferred as an incident of a  
14 sale of service may be shown as a distinct and separate item on  
15 the serviceman's billing to the service customer. If the  
16 selling price is not so shown, the selling price of the  
17 tangible personal property is deemed to be 50% of the  
18 serviceman's entire billing to the service customer. When,  
19 however, a serviceman contracts to design, develop, and produce  
20 special order machinery or equipment, the tax imposed by this  
21 Act shall be based on the serviceman's cost price of the  
22 tangible personal property transferred incident to the  
23 completion of the contract.

24 Beginning on July 1, 2000 and through December 31, 2000,



1 with respect to motor fuel, as defined in Section 1.1 of the  
2 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of  
3 the Use Tax Act, the tax is imposed at the rate of 1.25%.

4 With respect to gasohol, as defined in the Use Tax Act, the  
5 tax imposed by this Act shall apply to (i) 70% of the cost  
6 price of property transferred as an incident to the sale of  
7 service on or after January 1, 1990, and before July 1, 2003,  
8 (ii) 80% of the selling price of property transferred as an  
9 incident to the sale of service on or after July 1, 2003 and on  
10 or before December 31, 2013, and (iii) 100% of the cost price  
11 thereafter. If, at any time, however, the tax under this Act on  
12 sales of gasohol, as defined in the Use Tax Act, is imposed at  
13 the rate of 1.25%, then the tax imposed by this Act applies to  
14 100% of the proceeds of sales of gasohol made during that time.

15 With respect to majority blended ethanol fuel, as defined  
16 in the Use Tax Act, the tax imposed by this Act does not apply  
17 to the selling price of property transferred as an incident to  
18 the sale of service on or after July 1, 2003 and on or before  
19 December 31, 2013 but applies to 100% of the selling price  
20 thereafter.

21 With respect to biodiesel blends, as defined in the Use Tax  
22 Act, with no less than 1% and no more than 10% biodiesel, the  
23 tax imposed by this Act applies to (i) 80% of the selling price  
24 of property transferred as an incident to the sale of service  
25 on or after July 1, 2003 and on or before December 31, 2013 and  
26 (ii) 100% of the proceeds of the selling price thereafter. If,

1 at any time, however, the tax under this Act on sales of  
2 biodiesel blends, as defined in the Use Tax Act, with no less  
3 than 1% and no more than 10% biodiesel is imposed at the rate  
4 of 1.25%, then the tax imposed by this Act applies to 100% of  
5 the proceeds of sales of biodiesel blends with no less than 1%  
6 and no more than 10% biodiesel made during that time.

7 With respect to 100% biodiesel, as defined in the Use Tax  
8 Act, and biodiesel blends, as defined in the Use Tax Act, with  
9 more than 10% but no more than 99% biodiesel material, the tax  
10 imposed by this Act does not apply to the proceeds of the  
11 selling price of property transferred as an incident to the  
12 sale of service on or after July 1, 2003 and on or before  
13 December 31, 2013 but applies to 100% of the selling price  
14 thereafter.

15 At the election of any registered serviceman made for each  
16 fiscal year, sales of service in which the aggregate annual  
17 cost price of tangible personal property transferred as an  
18 incident to the sales of service is less than 35%, or 75% in  
19 the case of servicemen transferring prescription drugs or  
20 servicemen engaged in graphic arts production, of the aggregate  
21 annual total gross receipts from all sales of service, the tax  
22 imposed by this Act shall be based on the serviceman's cost  
23 price of the tangible personal property transferred incident to  
24 the sale of those services.

25 The tax shall be imposed at the rate of 1% on food prepared  
26 for immediate consumption and transferred incident to a sale of

1 service subject to this Act or the Service Occupation Tax Act  
2 by an entity licensed under the Hospital Licensing Act, the  
3 Nursing Home Care Act, or the Child Care Act of 1969. The tax  
4 shall also be imposed at the rate of 1% on food for human  
5 consumption that is to be consumed off the premises where it is  
6 sold (other than alcoholic beverages, soft drinks, and food  
7 that has been prepared for immediate consumption and is not  
8 otherwise included in this paragraph) and prescription and  
9 nonprescription medicines, drugs, medical appliances,  
10 modifications to a motor vehicle for the purpose of rendering  
11 it usable by a disabled person, and insulin, urine testing  
12 materials, syringes, and needles used by diabetics, for human  
13 use. For the purposes of this Section, until August 1, 2009:  
14 the term "soft drinks" means any complete, finished,  
15 ready-to-use, non-alcoholic drink, whether carbonated or not,  
16 including but not limited to soda water, cola, fruit juice,  
17 vegetable juice, carbonated water, and all other preparations  
18 commonly known as soft drinks of whatever kind or description  
19 that are contained in any closed or sealed can, carton, or  
20 container, regardless of size; but "soft ~~—"Soft~~ drinks" does  
21 not include coffee, tea, non-carbonated water, infant formula,  
22 milk or milk products as defined in the Grade A Pasteurized  
23 Milk and Milk Products Act, or drinks containing 50% or more  
24 natural fruit or vegetable juice.

25 Notwithstanding any other provisions of this Act,  
26 beginning August 1, 2009, "soft drinks" mean non-alcoholic

1 beverages that contain natural or artificial sweeteners. "Soft  
2 drinks" do not include beverages that contain milk or milk  
3 products, soy, rice or similar milk substitutes, or greater  
4 than 50% of vegetable or fruit juice by volume.

5 Notwithstanding any other provisions of this Act, "food for  
6 human consumption that is to be consumed off the premises where  
7 it is sold" includes all food sold through a vending machine,  
8 except soft drinks, candy, and food products that are dispensed  
9 hot from a vending machine, regardless of the location of the  
10 vending machine.

11 Notwithstanding any other provisions of this Act,  
12 beginning August 1, 2009, "food for human consumption that is  
13 to be consumed off the premises where it is sold" does not  
14 include candy. For purposes of this Section, "candy" means a  
15 preparation of sugar, honey, or other natural or artificial  
16 sweeteners in combination with chocolate, fruits, nuts or other  
17 ingredients or flavorings in the form of bars, drops, or  
18 pieces. "Candy" does not include any preparation that contains  
19 flour or requires refrigeration.

20 Notwithstanding any other provisions of this Act,  
21 beginning August 1, 2009, "nonprescription medicines and  
22 drugs" does not include grooming and hygiene products. For  
23 purposes of this Section, "grooming and hygiene products"  
24 includes, but is not limited to, soaps and cleaning solutions,  
25 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan  
26 lotions and screens, unless those products are available by

1 prescription only, regardless of whether the products meet the  
2 definition of "over-the-counter-drugs". For the purposes of  
3 this paragraph, "over-the-counter-drug" means a drug for human  
4 use that contains a label that identifies the product as a drug  
5 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"  
6 label includes:

7 (A) A "Drug Facts" panel; or

8 (B) A statement of the "active ingredient(s)" with a  
9 list of those ingredients contained in the compound,  
10 substance or preparation.

11 (Source: P.A. 93-17, eff. 6-11-03.)

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

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

23 Where such tangible personal property is sold under a  
24 conditional sales contract, or under any other form of sale  
25 wherein the payment of the principal sum, or a part thereof, is

1 extended beyond the close of the period for which the return is  
2 filed, the serviceman, in collecting the tax may collect, for  
3 each tax return period, only the tax applicable to the part of  
4 the selling price actually received during such tax return  
5 period.

6 Except as provided hereinafter in this Section, on or  
7 before the twentieth day of each calendar month, such  
8 serviceman shall file a return for the preceding calendar month  
9 in accordance with reasonable rules and regulations to be  
10 promulgated by the Department of Revenue. Such return shall be  
11 filed on a form prescribed by the Department and shall contain  
12 such information as the Department may reasonably require.

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

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

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

3           5. The amount of tax due;

4           5-5. The signature of the taxpayer; and

5           6. Such other reasonable information as the Department  
6           may require.

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

11          Prior to October 1, 2003, and on and after September 1,  
12          2004 a serviceman may accept a Manufacturer's Purchase Credit  
13          certification from a purchaser in satisfaction of Service Use  
14          Tax as provided in Section 3-70 of the Service Use Tax Act if  
15          the purchaser provides the appropriate documentation as  
16          required by Section 3-70 of the Service Use Tax Act. A  
17          Manufacturer's Purchase Credit certification, accepted prior  
18          to October 1, 2003 or on or after September 1, 2004 by a  
19          serviceman as provided in Section 3-70 of the Service Use Tax  
20          Act, may be used by that serviceman to satisfy Service  
21          Occupation Tax liability in the amount claimed in the  
22          certification, not to exceed 6.25% of the receipts subject to  
23          tax from a qualifying purchase. A Manufacturer's Purchase  
24          Credit reported on any original or amended return filed under  
25          this Act after October 20, 2003 for reporting periods prior to  
26          September 1, 2004 shall be disallowed. Manufacturer's Purchase

1 Credit reported on annual returns due on or after January 1,  
2 2005 will be disallowed for periods prior to September 1, 2004.  
3 No Manufacturer's Purchase Credit may be used after September  
4 30, 2003 through August 31, 2004 to satisfy any tax liability  
5 imposed under this Act, including any audit liability.

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

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

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

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



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

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

1 all payments required by rules of the Department by electronic  
2 funds transfer.

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

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

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

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

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

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

9 If experience indicates such action to be practicable, the  
10 Department may prescribe and furnish a combination or joint  
11 return which will enable servicemen, who are required to file  
12 returns hereunder and also under the Retailers' Occupation Tax  
13 Act, the Use Tax Act or the Service Use Tax Act, to furnish all  
14 the return information required by all said Acts on the one  
15 form.

16 Where the serviceman has more than one business registered  
17 with the Department under separate registrations hereunder,  
18 such serviceman shall file separate returns for each registered  
19 business.

20 Beginning January 1, 1990, each month the Department shall  
21 pay into the Local Government Tax Fund the revenue realized for  
22 the preceding month from the 1% tax on sales of food for human  
23 consumption which is to be consumed off the premises where it  
24 is sold (other than alcoholic beverages, soft drinks and food  
25 which has been prepared for immediate consumption) and  
26 prescription and nonprescription medicines, drugs, medical

1 appliances and insulin, urine testing materials, syringes and  
2 needles used by diabetics.

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

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

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

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

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

26 Of the remainder of the moneys received by the Department

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

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

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

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

25	Total
Fiscal Year	Deposit

1	1993	\$0
2	1994	53,000,000
3	1995	58,000,000
4	1996	61,000,000
5	1997	64,000,000
6	1998	68,000,000
7	1999	71,000,000
8	2000	75,000,000
9	2001	80,000,000
10	2002	93,000,000
11	2003	99,000,000
12	2004	103,000,000
13	2005	108,000,000
14	2006	113,000,000
15	2007	119,000,000
16	2008	126,000,000
17	2009	132,000,000
18	2010	139,000,000
19	2011	146,000,000
20	2012	153,000,000
21	2013	161,000,000
22	2014	170,000,000
23	2015	179,000,000
24	2016	189,000,000
25	2017	199,000,000
26	2018	210,000,000



1	2019	221,000,000
2	2020	233,000,000
3	2021	246,000,000
4	2022	260,000,000
5	2023 and	275,000,000

6           each fiscal year  
 7           thereafter that bonds  
 8           are outstanding under  
 9           Section 13.2 of the  
 10          Metropolitan Pier and  
 11          Exposition Authority Act,  
 12          but not after fiscal year 2042.

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

26          Subject to payment of amounts into the Build Illinois Fund

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

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

21 Remaining moneys received by the Department pursuant to  
22 this Act shall be paid into the General Revenue Fund of the  
23 State Treasury.

24 The Department may, upon separate written notice to a  
25 taxpayer, require the taxpayer to prepare and file with the  
26 Department on a form prescribed by the Department within not

1 less than 60 days after receipt of the notice an annual  
2 information return for the tax year specified in the notice.  
3 Such annual return to the Department shall include a statement  
4 of gross receipts as shown by the taxpayer's last Federal  
5 income tax return. If the total receipts of the business as  
6 reported in the Federal income tax return do not agree with the  
7 gross receipts reported to the Department of Revenue for the  
8 same period, the taxpayer shall attach to his annual return a  
9 schedule showing a reconciliation of the 2 amounts and the  
10 reasons for the difference. The taxpayer's annual return to the  
11 Department shall also disclose the cost of goods sold by the  
12 taxpayer during the year covered by such return, opening and  
13 closing inventories of such goods for such year, cost of goods  
14 used from stock or taken from stock and given away by the  
15 taxpayer during such year, pay roll information of the  
16 taxpayer's business during such year and any additional  
17 reasonable information which the Department deems would be  
18 helpful in determining the accuracy of the monthly, quarterly  
19 or annual returns filed by such taxpayer as hereinbefore  
20 provided for in this Section.

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

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

1 the annual return for each month or fraction of a month  
2 until such return is filed as required, the penalty to be  
3 assessed and collected in the same manner as any other  
4 penalty provided for in this Act.

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

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

16 The foregoing portion of this Section concerning the filing  
17 of an annual information return shall not apply to a serviceman  
18 who is not required to file an income tax return with the  
19 United States Government.

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

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

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

13 (Source: P.A. 93-24, eff. 6-20-03; 93-840, eff. 7-30-04;  
14 94-1074, eff. 12-26-06.)

15 Section 925. The Retailers' Occupation Tax Act is amended  
16 by changing Sections 2-10 and 3 as follows:

17 (35 ILCS 120/2-10) (from Ch. 120, par. 441-10)

18 Sec. 2-10. Rate of tax. Unless otherwise provided in this  
19 Section, the tax imposed by this Act is at the rate of 6.25% of  
20 gross receipts from sales of tangible personal property made in  
21 the course of business.

22 Beginning on July 1, 2000 and through December 31, 2000,  
23 with respect to motor fuel, as defined in Section 1.1 of the  
24 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of

1 the Use Tax Act, the tax is imposed at the rate of 1.25%.

2       Within 14 days after the effective date of this amendatory  
3 Act of the 91st General Assembly, each retailer of motor fuel  
4 and gasohol shall cause the following notice to be posted in a  
5 prominently visible place on each retail dispensing device that  
6 is used to dispense motor fuel or gasohol in the State of  
7 Illinois: "As of July 1, 2000, the State of Illinois has  
8 eliminated the State's share of sales tax on motor fuel and  
9 gasohol through December 31, 2000. The price on this pump  
10 should reflect the elimination of the tax." The notice shall be  
11 printed in bold print on a sign that is no smaller than 4  
12 inches by 8 inches. The sign shall be clearly visible to  
13 customers. Any retailer who fails to post or maintain a  
14 required sign through December 31, 2000 is guilty of a petty  
15 offense for which the fine shall be \$500 per day per each  
16 retail premises where a violation occurs.

17       With respect to gasohol, as defined in the Use Tax Act, the  
18 tax imposed by this Act applies to (i) 70% of the proceeds of  
19 sales made on or after January 1, 1990, and before July 1,  
20 2003, (ii) 80% of the proceeds of sales made on or after July  
21 1, 2003 and on or before December 31, 2013, and (iii) 100% of  
22 the proceeds of sales made thereafter. If, at any time,  
23 however, the tax under this Act on sales of gasohol, as defined  
24 in the Use Tax Act, is imposed at the rate of 1.25%, then the  
25 tax imposed by this Act applies to 100% of the proceeds of  
26 sales of gasohol made during that time.

1           With respect to majority blended ethanol fuel, as defined  
2 in the Use Tax Act, the tax imposed by this Act does not apply  
3 to the proceeds of sales made on or after July 1, 2003 and on or  
4 before December 31, 2013 but applies to 100% of the proceeds of  
5 sales made thereafter.

6           With respect to biodiesel blends, as defined in the Use Tax  
7 Act, with no less than 1% and no more than 10% biodiesel, the  
8 tax imposed by this Act applies to (i) 80% of the proceeds of  
9 sales made on or after July 1, 2003 and on or before December  
10 31, 2013 and (ii) 100% of the proceeds of sales made  
11 thereafter. If, at any time, however, the tax under this Act on  
12 sales of biodiesel blends, as defined in the Use Tax Act, with  
13 no less than 1% and no more than 10% biodiesel is imposed at  
14 the rate of 1.25%, then the tax imposed by this Act applies to  
15 100% of the proceeds of sales of biodiesel blends with no less  
16 than 1% and no more than 10% biodiesel made during that time.

17           With respect to 100% biodiesel, as defined in the Use Tax  
18 Act, and biodiesel blends, as defined in the Use Tax Act, with  
19 more than 10% but no more than 99% biodiesel, the tax imposed  
20 by this Act does not apply to the proceeds of sales made on or  
21 after July 1, 2003 and on or before December 31, 2013 but  
22 applies to 100% of the proceeds of sales made thereafter.

23           With respect to food for human consumption that is to be  
24 consumed off the premises where it is sold (other than  
25 alcoholic beverages, soft drinks, and food that has been  
26 prepared for immediate consumption) and prescription and

1 nonprescription medicines, drugs, medical appliances,  
2 modifications to a motor vehicle for the purpose of rendering  
3 it usable by a disabled person, and insulin, urine testing  
4 materials, syringes, and needles used by diabetics, for human  
5 use, the tax is imposed at the rate of 1%. For the purposes of  
6 this Section, until August 1, 2009: the term "soft drinks"  
7 means any complete, finished, ready-to-use, non-alcoholic  
8 drink, whether carbonated or not, including but not limited to  
9 soda water, cola, fruit juice, vegetable juice, carbonated  
10 water, and all other preparations commonly known as soft drinks  
11 of whatever kind or description that are contained in any  
12 closed or sealed bottle, can, carton, or container, regardless  
13 of size; but "soft ~~Soft~~ drinks" does not include coffee,  
14 tea, non-carbonated water, infant formula, milk or milk  
15 products as defined in the Grade A Pasteurized Milk and Milk  
16 Products Act, or drinks containing 50% or more natural fruit or  
17 vegetable juice.

18 Notwithstanding any other provisions of this Act,  
19 beginning August 1, 2009, "soft drinks" mean non-alcoholic  
20 beverages that contain natural or artificial sweeteners. "Soft  
21 drinks" do not include beverages that contain milk or milk  
22 products, soy, rice or similar milk substitutes, or greater  
23 than 50% of vegetable or fruit juice by volume.

24 Notwithstanding any other provisions of this Act, "food for  
25 human consumption that is to be consumed off the premises where  
26 it is sold" includes all food sold through a vending machine,



1 except soft drinks, candy, and food products that are dispensed  
2 hot from a vending machine, regardless of the location of the  
3 vending machine.

4 Notwithstanding any other provisions of this Act,  
5 beginning August 1, 2009, "food for human consumption that is  
6 to be consumed off the premises where it is sold" does not  
7 include candy. For purposes of this Section, "candy" means a  
8 preparation of sugar, honey, or other natural or artificial  
9 sweeteners in combination with chocolate, fruits, nuts or other  
10 ingredients or flavorings in the form of bars, drops, or  
11 pieces. "Candy" does not include any preparation that contains  
12 flour or requires refrigeration.

13 Notwithstanding any other provisions of this Act,  
14 beginning August 1, 2009, "nonprescription medicines and  
15 drugs" does not include grooming and hygiene products. For  
16 purposes of this Section, "grooming and hygiene products"  
17 includes, but is not limited to, soaps and cleaning solutions,  
18 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan  
19 lotions and screens, unless those products are available by  
20 prescription only, regardless of whether the products meet the  
21 definition of "over-the-counter-drugs". For the purposes of  
22 this paragraph, "over-the-counter-drug" means a drug for human  
23 use that contains a label that identifies the product as a drug  
24 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"  
25 label includes:

26 (A) A "Drug Facts" panel; or

1           (B) A statement of the "active ingredient(s)" with a  
2           list of those ingredients contained in the compound,  
3           substance or preparation.

4           (Source: P.A. 93-17, eff. 6-11-03.)

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,  
25           by him prior to the month or quarter for which the return

1 is filed;

2 5. Deductions allowed by law;

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

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

8 8. The amount of tax due;

9 9. The signature of the taxpayer; and

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

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

16 Each return shall be accompanied by the statement of  
17 prepaid tax issued pursuant to Section 2e for which credit is  
18 claimed.

19 Prior to October 1, 2003, and on and after September 1,  
20 2004 a retailer may accept a Manufacturer's Purchase Credit  
21 certification from a purchaser in satisfaction of Use Tax as  
22 provided in Section 3-85 of the Use Tax Act if the purchaser  
23 provides the appropriate documentation as required by Section  
24 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
25 certification, accepted by a retailer prior to October 1, 2003  
26 and on and after September 1, 2004 as provided in Section 3-85

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

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; and

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

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

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

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

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

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

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

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

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

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

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

16           Any amount which is required to be shown or reported on any  
17 return or other document under this Act shall, if such amount  
18 is not a whole-dollar amount, be increased to the nearest  
19 whole-dollar amount in any case where the fractional part of a  
20 dollar is 50 cents or more, and decreased to the nearest  
21 whole-dollar amount where the fractional part of a dollar is  
22 less than 50 cents.

23           If the retailer is otherwise required to file a monthly  
24 return and if the retailer's average monthly tax liability to  
25 the Department does not exceed \$200, the Department may  
26 authorize his returns to be filed on a quarter annual basis,



1 with the return for January, February and March of a given year  
2 being due by April 20 of such year; with the return for April,  
3 May and June of a given year being due by July 20 of such year;  
4 with the return for July, August and September of a given year  
5 being due by October 20 of such year, and with the return for  
6 October, November and December of a given year being due by  
7 January 20 of the following year.

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

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

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

24 Where the same person has more than one business registered  
25 with the Department under separate registrations under this  
26 Act, such person may not file each return that is due as a

1 single return covering all such registered businesses, but  
2 shall file separate returns for each such registered business.

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

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.

23 Before October 1, 2000, if the taxpayer's average monthly  
24 tax liability to the Department under this Act, the Use Tax  
25 Act, the Service Occupation Tax Act, and the Service Use Tax  
26 Act, excluding any liability for prepaid sales tax to be

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



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

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

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

20 The provisions of this paragraph apply before October 1,  
21 2001. Without regard to whether a taxpayer is required to make  
22 quarter monthly payments as specified above, any taxpayer who  
23 is required by Section 2d of this Act to collect and remit  
24 prepaid taxes and has collected prepaid taxes which average in  
25 excess of \$25,000 per month during the preceding 2 complete  
26 calendar quarters, shall file a return with the Department as

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

1 interest on such difference, except insofar as the taxpayer has  
2 previously made payments for that month in excess of the  
3 minimum payments previously due.

4 The provisions of this paragraph apply on and after October  
5 1, 2001. Without regard to whether a taxpayer is required to  
6 make quarter monthly payments as specified above, any taxpayer  
7 who is required by Section 2d of this Act to collect and remit  
8 prepaid taxes and has collected prepaid taxes that average in  
9 excess of \$20,000 per month during the preceding 4 complete  
10 calendar quarters shall file a return with the Department as  
11 required by Section 2f and shall make payments to the  
12 Department on or before the 7th, 15th, 22nd and last day of the  
13 month during which the liability is incurred. Each payment  
14 shall be in an amount equal to 22.5% of the taxpayer's actual  
15 liability for the month or 25% of the taxpayer's liability for  
16 the same calendar month of the preceding year. The amount of  
17 the quarter monthly payments shall be credited against the  
18 final tax liability of the taxpayer's return for that month  
19 filed under this Section or Section 2f, as the case may be.  
20 Once applicable, the requirement of the making of quarter  
21 monthly payments to the Department pursuant to this paragraph  
22 shall continue until the taxpayer's average monthly prepaid tax  
23 collections during the preceding 4 complete calendar quarters  
24 (excluding the month of highest liability and the month of  
25 lowest liability) is less than \$19,000 or until such taxpayer's  
26 average monthly liability to the Department as computed for

1 each calendar quarter of the 4 preceding complete calendar  
2 quarters is less than \$20,000. If any such quarter monthly  
3 payment is not paid at the time or in the amount required, the  
4 taxpayer shall be liable for penalties and interest on such  
5 difference, except insofar as the taxpayer has previously made  
6 payments for that month in excess of the minimum payments  
7 previously due.

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

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

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

9 Beginning January 1, 1990, each month the Department shall  
10 pay into the Local Government Tax Fund, a special fund in the  
11 State treasury which is hereby created, the net revenue  
12 realized for the preceding month from the 1% tax on sales of  
13 food for human consumption which is to be consumed off the  
14 premises where it is sold (other than alcoholic beverages, soft  
15 drinks and food which has been prepared for immediate  
16 consumption) and prescription and nonprescription medicines,  
17 drugs, medical appliances and insulin, urine testing  
18 materials, syringes and needles used by diabetics.

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

24 Beginning August 1, 2000, each month the Department shall  
25 pay into the County and Mass Transit District Fund 20% of the  
26 net revenue realized for the preceding month from the 1.25%

1 rate on the selling price of motor fuel and gasohol.

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.

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

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

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



1 being hereinafter called the "Tax Acts" and such aggregate of  
2 2.2% or 3.8%, as the case may be, of moneys being hereinafter  
3 called the "Tax Act Amount", and (2) the amount transferred to  
4 the Build Illinois Fund from the State and Local Sales Tax  
5 Reform Fund shall be less than the Annual Specified Amount (as  
6 hereinafter defined), an amount equal to the difference shall  
7 be immediately paid into the Build Illinois Fund from other  
8 moneys received by the Department pursuant to the Tax Acts; the  
9 "Annual Specified Amount" means the amounts specified below for  
10 fiscal years 1986 through 1993:

11	Fiscal Year	Annual Specified Amount
12	1986	\$54,800,000
13	1987	\$76,650,000
14	1988	\$80,480,000
15	1989	\$88,510,000
16	1990	\$115,330,000
17	1991	\$145,470,000
18	1992	\$182,730,000
19	1993	\$206,520,000;

20 and means the Certified Annual Debt Service Requirement (as  
21 defined in Section 13 of the Build Illinois Bond Act) or the  
22 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
23 each fiscal year thereafter; and further provided, that if on  
24 the last business day of any month the sum of (1) the Tax Act  
25 Amount required to be deposited into the Build Illinois Bond  
26 Account in the Build Illinois Fund during such month and (2)

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

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

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

1 Retailers' Occupation Tax Act into the McCormick Place  
2 Expansion Project Fund in the specified fiscal years.

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

1	2015	179,000,000
2	2016	189,000,000
3	2017	199,000,000
4	2018	210,000,000
5	2019	221,000,000
6	2020	233,000,000
7	2021	246,000,000
8	2022	260,000,000
9	2023 and	275,000,000

10           each fiscal year  
 11           thereafter that bonds  
 12           are outstanding under  
 13           Section 13.2 of the  
 14           Metropolitan Pier and  
 15           Exposition Authority Act,  
 16           but not after fiscal year 2042.

17           Beginning July 20, 1993 and in each month of each fiscal  
 18           year thereafter, one-eighth of the amount requested in the  
 19           certificate of the Chairman of the Metropolitan Pier and  
 20           Exposition Authority for that fiscal year, less the amount  
 21           deposited into the McCormick Place Expansion Project Fund by  
 22           the State Treasurer in the respective month under subsection  
 23           (g) of Section 13 of the Metropolitan Pier and Exposition  
 24           Authority Act, plus cumulative deficiencies in the deposits  
 25           required under this Section for previous months and years,  
 26           shall be deposited into the McCormick Place Expansion Project

1 Fund, until the full amount requested for the fiscal year, but  
2 not in excess of the amount specified above as "Total Deposit",  
3 has been deposited.

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

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

25 Of the remainder of the moneys received by the Department  
26 pursuant to this Act, 75% thereof shall be paid into the State

1 Treasury and 25% shall be reserved in a special account and  
2 used only for the transfer to the Common School Fund as part of  
3 the monthly transfer from the General Revenue Fund in  
4 accordance with Section 8a of the State Finance Act.

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

1 this Section.

2 If the annual information return required by this Section  
3 is not filed when and as required, the taxpayer shall be liable  
4 as follows:

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

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

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

23 The provisions of this Section concerning the filing of an  
24 annual information return do not apply to a retailer who is not  
25 required to file an income tax return with the United States  
26 Government.



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

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

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

19           Any person who promotes, organizes, provides retail  
20 selling space for concessionaires or other types of sellers at  
21 the Illinois State Fair, DuQuoin State Fair, county fairs,  
22 local fairs, art shows, flea markets and similar exhibitions or  
23 events, including any transient merchant as defined by Section  
24 2 of the Transient Merchant Act of 1987, is required to file a  
25 report with the Department providing the name of the merchant's  
26 business, the name of the person or persons engaged in

1 merchant's business, the permanent address and Illinois  
2 Retailers Occupation Tax Registration Number of the merchant,  
3 the dates and location of the event and other reasonable  
4 information that the Department may require. The report must be  
5 filed not later than the 20th day of the month next following  
6 the month during which the event with retail sales was held.  
7 Any person who fails to file a report required by this Section  
8 commits a business offense and is subject to a fine not to  
9 exceed \$250.

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

1 this requirement. In the absence of notification by the  
2 Department, the concessionaires and other sellers shall file  
3 their returns as otherwise required in this Section.

4 (Source: P.A. 94-1074, eff. 12-26-06; 95-331, eff. 8-21-07.)

5 Section 930. The Motor Fuel Tax Law is amended by changing  
6 Section 8 as follows:

7 (35 ILCS 505/8) (from Ch. 120, par. 424)

8 Sec. 8. Except as provided in Section 8a, subdivision  
9 (h) (1) of Section 12a, Section 13a.6, and items 13, 14, 15, and  
10 16 of Section 15, all money received by the Department under  
11 this Act, including payments made to the Department by member  
12 jurisdictions participating in the International Fuel Tax  
13 Agreement, shall be deposited in a special fund in the State  
14 treasury, to be known as the "Motor Fuel Tax Fund", and shall  
15 be used as follows:

16 (a) 2 1/2 cents per gallon of the tax collected on special  
17 fuel under paragraph (b) of Section 2 and Section 13a of this  
18 Act shall be transferred to the State Construction Account Fund  
19 in the State Treasury;

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

24 (c) \$3,500,000 ~~\$2,250,000~~ shall be transferred each month

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

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

1 for this Fund to the Governor, the President of the Senate, the  
2 Senate Minority Leader, the Speaker of the House of  
3 Representatives, and the Minority Leader of the House of  
4 Representatives on the first Wednesday in April of each year;

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

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

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

14 (3) refunds provided for in Section 13 of this Act and  
15 under the terms of the International Fuel Tax Agreement  
16 referenced in Section 14a;

17 (4) from October 1, 1985 until June 30, 1994, the  
18 administration of the Vehicle Emissions Inspection Law,  
19 which amount shall be certified monthly by the  
20 Environmental Protection Agency to the State Comptroller  
21 and shall promptly be transferred by the State Comptroller  
22 and Treasurer from the Motor Fuel Tax Fund to the Vehicle  
23 Inspection Fund, and for the period July 1, 1994 through  
24 June 30, 2000, one-twelfth of \$25,000,000 each month, for  
25 the period July 1, 2000 through June 30, 2003, one-twelfth  
26 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,

1 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each  
2 July 1 and October 1, or as soon thereafter as may be  
3 practical, during the period July 1, 2004 through June 30,  
4 2009, for the administration of the Vehicle Emissions  
5 Inspection Law of 2005, to be transferred by the State  
6 Comptroller and Treasurer from the Motor Fuel Tax Fund into  
7 the Vehicle Inspection Fund;

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

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

16 (e) after allocations for the purposes set forth in  
17 subsections (a), (b), (c) and (d), the remaining amount shall  
18 be apportioned as follows:

19 (1) Until January 1, 2000, 58.4%, and beginning January  
20 1, 2000, 45.6% shall be deposited as follows:

21 (A) 37% into the State Construction Account Fund,  
22 and

23 (B) 63% into the Road Fund, \$1,250,000 of which  
24 shall be reserved each month for the Department of  
25 Transportation to be used in accordance with the  
26 provisions of Sections 6-901 through 6-906 of the

1 Illinois Highway Code;

2 (2) Until January 1, 2000, 41.6%, and beginning January  
3 1, 2000, 54.4% shall be transferred to the Department of  
4 Transportation to be distributed as follows:

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

6 (B) 16.74% to the counties of the State having  
7 1,000,000 or more inhabitants,

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

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

11 As soon as may be after the first day of each month the  
12 Department of Transportation shall allot to each municipality  
13 its share of the amount apportioned to the several  
14 municipalities which shall be in proportion to the population  
15 of such municipalities as determined by the last preceding  
16 municipal census if conducted by the Federal Government or  
17 Federal census. If territory is annexed to any municipality  
18 subsequent to the time of the last preceding census the  
19 corporate authorities of such municipality may cause a census  
20 to be taken of such annexed territory and the population so  
21 ascertained for such territory shall be added to the population  
22 of the municipality as determined by the last preceding census  
23 for the purpose of determining the allotment for that  
24 municipality. If the population of any municipality was not  
25 determined by the last Federal census preceding any  
26 apportionment, the apportionment to such municipality shall be



1 in accordance with any census taken by such municipality. Any  
2 municipal census used in accordance with this Section shall be  
3 certified to the Department of Transportation by the clerk of  
4 such municipality, and the accuracy thereof shall be subject to  
5 approval of the Department which may make such corrections as  
6 it ascertains to be necessary.

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

22 As soon as may be after the first day of each month, the  
23 Department of Transportation shall allot to the several  
24 counties their share of the amount apportioned for the use of  
25 road districts. The allotment shall be apportioned among the  
26 several counties in the State in the proportion which the total

1 mileage of township or district roads in the respective  
2 counties bears to the total mileage of all township and  
3 district roads in the State. Funds allotted to the respective  
4 counties for the use of road districts therein shall be  
5 allocated to the several road districts in the county in the  
6 proportion which the total mileage of such township or district  
7 roads in the respective road districts bears to the total  
8 mileage of all such township or district roads in the county.  
9 After July 1 of any year, no allocation shall be made for any  
10 road district unless it levied a tax for road and bridge  
11 purposes in an amount which will require the extension of such  
12 tax against the taxable property in any such road district at a  
13 rate of not less than either .08% of the value thereof, based  
14 upon the assessment for the year immediately prior to the year  
15 in which such tax was levied and as equalized by the Department  
16 of Revenue or, in DuPage County, an amount equal to or greater  
17 than \$12,000 per mile of road under the jurisdiction of the  
18 road district, whichever is less. If any road district has  
19 levied a special tax for road purposes pursuant to Sections  
20 6-601, 6-602 and 6-603 of the Illinois Highway Code, and such  
21 tax was levied in an amount which would require extension at a  
22 rate of not less than .08% of the value of the taxable property  
23 thereof, as equalized or assessed by the Department of Revenue,  
24 or, in DuPage County, an amount equal to or greater than  
25 \$12,000 per mile of road under the jurisdiction of the road  
26 district, whichever is less, such levy shall, however, be

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

12 In counties in which a property tax extension limitation is  
13 imposed under the Property Tax Extension Limitation Law, road  
14 districts may retain their entitlement to a motor fuel tax  
15 allotment if, at the time the property tax extension limitation  
16 was imposed, the road district was levying a road and bridge  
17 tax at a rate sufficient to entitle it to a motor fuel tax  
18 allotment and continues to levy the maximum allowable amount  
19 after the imposition of the property tax extension limitation.  
20 Any road district may in all circumstances retain its  
21 entitlement to a motor fuel tax allotment if it levied a road  
22 and bridge tax in an amount that will require the extension of  
23 the tax against the taxable property in the road district at a  
24 rate of not less than 0.08% of the assessed value of the  
25 property, based upon the assessment for the year immediately  
26 preceding the year in which the tax was levied and as equalized

1 by the Department of Revenue or, in DuPage County, an amount  
2 equal to or greater than \$12,000 per mile of road under the  
3 jurisdiction of the road district, whichever is less.

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

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

24 (Source: P.A. 94-839, eff. 6-6-06; 95-744, eff. 7-18-08.)

25 Section 935. The University of Illinois Act is amended by

1 adding Section 12.5 as follows:

2 (110 ILCS 305/12.5 new)

3 Sec. 12.5. Study of effect of the Lottery on Illinois  
4 families. The University of Illinois at Urbana-Champaign shall  
5 conduct a study, subject to appropriation, on the effect on  
6 Illinois families of members of the family purchasing Illinois  
7 Lottery tickets. The University of Illinois at  
8 Urbana-Champaign shall report its findings to the General  
9 Assembly on or before January 1, 2011.

10 Section 940. The Riverboat Gambling Act is amended by  
11 changing Sections 5 and 17 as follows:

12 (230 ILCS 10/5) (from Ch. 120, par. 2405)

13 Sec. 5. Gaming Board.

14 (a) (1) There is hereby established within the Department  
15 of Revenue an Illinois Gaming Board which shall have the powers  
16 and duties specified in this Act, and all other powers  
17 necessary and proper to fully and effectively execute this Act  
18 for the purpose of administering, regulating, and enforcing the  
19 system of riverboat gambling established by this Act. Its  
20 jurisdiction shall extend under this Act to every person,  
21 association, corporation, partnership and trust involved in  
22 riverboat gambling operations in the State of Illinois.

23 (2) The Board shall consist of 5 members to be appointed by

1 the Governor with the advice and consent of the Senate, one of  
2 whom shall be designated by the Governor to be chairman. Each  
3 member shall have a reasonable knowledge of the practice,  
4 procedure and principles of gambling operations. Each member  
5 shall either be a resident of Illinois or shall certify that he  
6 will become a resident of Illinois before taking office. At  
7 least one member shall be experienced in law enforcement and  
8 criminal investigation, at least one member shall be a  
9 certified public accountant experienced in accounting and  
10 auditing, and at least one member shall be a lawyer licensed to  
11 practice law in Illinois.

12 (3) The terms of office of the Board members shall be 3  
13 years, except that the terms of office of the initial Board  
14 members appointed pursuant to this Act will commence from the  
15 effective date of this Act and run as follows: one for a term  
16 ending July 1, 1991, 2 for a term ending July 1, 1992, and 2 for  
17 a term ending July 1, 1993. Upon the expiration of the  
18 foregoing terms, the successors of such members shall serve a  
19 term for 3 years and until their successors are appointed and  
20 qualified for like terms. Vacancies in the Board shall be  
21 filled for the unexpired term in like manner as original  
22 appointments. Each member of the Board shall be eligible for  
23 reappointment at the discretion of the Governor with the advice  
24 and consent of the Senate.

25 (4) Each member of the Board shall receive \$300 for each  
26 day the Board meets and for each day the member conducts any

1 hearing pursuant to this Act. Each member of the Board shall  
2 also be reimbursed for all actual and necessary expenses and  
3 disbursements incurred in the execution of official duties.

4 (5) No person shall be appointed a member of the Board or  
5 continue to be a member of the Board who is, or whose spouse,  
6 child or parent is, a member of the board of directors of, or a  
7 person financially interested in, any gambling operation  
8 subject to the jurisdiction of this Board, or any race track,  
9 race meeting, racing association or the operations thereof  
10 subject to the jurisdiction of the Illinois Racing Board. No  
11 Board member shall hold any other public office for which he  
12 shall receive compensation other than necessary travel or other  
13 incidental expenses. No person shall be a member of the Board  
14 who is not of good moral character or who has been convicted  
15 of, or is under indictment for, a felony under the laws of  
16 Illinois or any other state, or the United States.

17 (6) Any member of the Board may be removed by the Governor  
18 for neglect of duty, misfeasance, malfeasance, or nonfeasance  
19 in office.

20 (7) Before entering upon the discharge of the duties of his  
21 office, each member of the Board shall take an oath that he  
22 will faithfully execute the duties of his office according to  
23 the laws of the State and the rules and regulations adopted  
24 therewith and shall give bond to the State of Illinois,  
25 approved by the Governor, in the sum of \$25,000. Every such  
26 bond, when duly executed and approved, shall be recorded in the

1 office of the Secretary of State. Whenever the Governor  
2 determines that the bond of any member of the Board has become  
3 or is likely to become invalid or insufficient, he shall  
4 require such member forthwith to renew his bond, which is to be  
5 approved by the Governor. Any member of the Board who fails to  
6 take oath and give bond within 30 days from the date of his  
7 appointment, or who fails to renew his bond within 30 days  
8 after it is demanded by the Governor, shall be guilty of  
9 neglect of duty and may be removed by the Governor. The cost of  
10 any bond given by any member of the Board under this Section  
11 shall be taken to be a part of the necessary expenses of the  
12 Board.

13 (8) Upon the request of the Board, the Department shall  
14 employ such personnel as may be necessary to carry out the  
15 functions of the Board. No person shall be employed to serve  
16 the Board who is, or whose spouse, parent or child is, an  
17 official of, or has a financial interest in or financial  
18 relation with, any operator engaged in gambling operations  
19 within this State or any organization engaged in conducting  
20 horse racing within this State. Any employee violating these  
21 prohibitions shall be subject to termination of employment.

22 (9) An Administrator shall perform any and all duties that  
23 the Board shall assign him. The salary of the Administrator  
24 shall be determined by the Board and approved by the Director  
25 of the Department and, in addition, he shall be reimbursed for  
26 all actual and necessary expenses incurred by him in discharge



1 of his official duties. The Administrator shall keep records of  
2 all proceedings of the Board and shall preserve all records,  
3 books, documents and other papers belonging to the Board or  
4 entrusted to its care. The Administrator shall devote his full  
5 time to the duties of the office and shall not hold any other  
6 office or employment.

7 (b) The Board shall have general responsibility for the  
8 implementation of this Act. Its duties include, without  
9 limitation, the following:

10 (1) To decide promptly and in reasonable order all  
11 license applications. Any party aggrieved by an action of  
12 the Board denying, suspending, revoking, restricting or  
13 refusing to renew a license may request a hearing before  
14 the Board. A request for a hearing must be made to the  
15 Board in writing within 5 days after service of notice of  
16 the action of the Board. Notice of the action of the Board  
17 shall be served either by personal delivery or by certified  
18 mail, postage prepaid, to the aggrieved party. Notice  
19 served by certified mail shall be deemed complete on the  
20 business day following the date of such mailing. The Board  
21 shall conduct all requested hearings promptly and in  
22 reasonable order;

23 (2) To conduct all hearings pertaining to civil  
24 violations of this Act or rules and regulations promulgated  
25 hereunder;

26 (3) To promulgate such rules and regulations as in its

1 judgment may be necessary to protect or enhance the  
2 credibility and integrity of gambling operations  
3 authorized by this Act and the regulatory process  
4 hereunder;

5 (4) To provide for the establishment and collection of  
6 all license and registration fees and taxes imposed by this  
7 Act and the rules and regulations issued pursuant hereto.  
8 All such fees and taxes shall be deposited into the State  
9 Gaming Fund;

10 (5) To provide for the levy and collection of penalties  
11 and fines for the violation of provisions of this Act and  
12 the rules and regulations promulgated hereunder. All such  
13 fines and penalties shall be deposited into the Education  
14 Assistance Fund, created by Public Act 86-0018, of the  
15 State of Illinois;

16 (6) To be present through its inspectors and agents any  
17 time gambling operations are conducted on any riverboat for  
18 the purpose of certifying the revenue thereof, receiving  
19 complaints from the public, and conducting such other  
20 investigations into the conduct of the gambling games and  
21 the maintenance of the equipment as from time to time the  
22 Board may deem necessary and proper;

23 (7) To review and rule upon any complaint by a licensee  
24 regarding any investigative procedures of the State which  
25 are unnecessarily disruptive of gambling operations. The  
26 need to inspect and investigate shall be presumed at all

1 times. The disruption of a licensee's operations shall be  
2 proved by clear and convincing evidence, and establish  
3 that: (A) the procedures had no reasonable law enforcement  
4 purposes, and (B) the procedures were so disruptive as to  
5 unreasonably inhibit gambling operations;

6 (8) To hold at least one meeting each quarter of the  
7 fiscal year. In addition, special meetings may be called by  
8 the Chairman or any 2 Board members upon 72 hours written  
9 notice to each member. All Board meetings shall be subject  
10 to the Open Meetings Act. Three members of the Board shall  
11 constitute a quorum, and 3 votes shall be required for any  
12 final determination by the Board. The Board shall keep a  
13 complete and accurate record of all its meetings. A  
14 majority of the members of the Board shall constitute a  
15 quorum for the transaction of any business, for the  
16 performance of any duty, or for the exercise of any power  
17 which this Act requires the Board members to transact,  
18 perform or exercise en banc, except that, upon order of the  
19 Board, one of the Board members or an administrative law  
20 judge designated by the Board may conduct any hearing  
21 provided for under this Act or by Board rule and may  
22 recommend findings and decisions to the Board. The Board  
23 member or administrative law judge conducting such hearing  
24 shall have all powers and rights granted to the Board in  
25 this Act. The record made at the time of the hearing shall  
26 be reviewed by the Board, or a majority thereof, and the

1 findings and decision of the majority of the Board shall  
2 constitute the order of the Board in such case;

3 (9) To maintain records which are separate and distinct  
4 from the records of any other State board or commission.  
5 Such records shall be available for public inspection and  
6 shall accurately reflect all Board proceedings;

7 (10) To file a written annual report with the Governor  
8 on or before March 1 each year and such additional reports  
9 as the Governor may request. The annual report shall  
10 include a statement of receipts and disbursements by the  
11 Board, actions taken by the Board, and any additional  
12 information and recommendations which the Board may deem  
13 valuable or which the Governor may request;

14 (11) (Blank); ~~and~~

15 (12) To assume responsibility for the administration  
16 and enforcement of the Bingo License and Tax Act, the  
17 Charitable Games Act, and the Pull Tabs and Jar Games Act  
18 if such responsibility is delegated to it by the Director  
19 of Revenue; ~~and~~.

20 (13) To assume responsibility for administration and  
21 enforcement of the Video Gaming Act.

22 (c) The Board shall have jurisdiction over and shall  
23 supervise all gambling operations governed by this Act. The  
24 Board shall have all powers necessary and proper to fully and  
25 effectively execute the provisions of this Act, including, but  
26 not limited to, the following:

1           (1) To investigate applicants and determine the  
2           eligibility of applicants for licenses and to select among  
3           competing applicants the applicants which best serve the  
4           interests of the citizens of Illinois.

5           (2) To have jurisdiction and supervision over all  
6           riverboat gambling operations in this State and all persons  
7           on riverboats where gambling operations are conducted.

8           (3) To promulgate rules and regulations for the purpose  
9           of administering the provisions of this Act and to  
10          prescribe rules, regulations and conditions under which  
11          all riverboat gambling in the State shall be conducted.  
12          Such rules and regulations are to provide for the  
13          prevention of practices detrimental to the public interest  
14          and for the best interests of riverboat gambling, including  
15          rules and regulations regarding the inspection of such  
16          riverboats and the review of any permits or licenses  
17          necessary to operate a riverboat under any laws or  
18          regulations applicable to riverboats, and to impose  
19          penalties for violations thereof.

20          (4) To enter the office, riverboats, facilities, or  
21          other places of business of a licensee, where evidence of  
22          the compliance or noncompliance with the provisions of this  
23          Act is likely to be found.

24          (5) To investigate alleged violations of this Act or  
25          the rules of the Board and to take appropriate disciplinary  
26          action against a licensee or a holder of an occupational

1 license for a violation, or institute appropriate legal  
2 action for enforcement, or both.

3 (6) To adopt standards for the licensing of all persons  
4 under this Act, as well as for electronic or mechanical  
5 gambling games, and to establish fees for such licenses.

6 (7) To adopt appropriate standards for all riverboats  
7 and facilities.

8 (8) To require that the records, including financial or  
9 other statements of any licensee under this Act, shall be  
10 kept in such manner as prescribed by the Board and that any  
11 such licensee involved in the ownership or management of  
12 gambling operations submit to the Board an annual balance  
13 sheet and profit and loss statement, list of the  
14 stockholders or other persons having a 1% or greater  
15 beneficial interest in the gambling activities of each  
16 licensee, and any other information the Board deems  
17 necessary in order to effectively administer this Act and  
18 all rules, regulations, orders and final decisions  
19 promulgated under this Act.

20 (9) To conduct hearings, issue subpoenas for the  
21 attendance of witnesses and subpoenas duces tecum for the  
22 production of books, records and other pertinent documents  
23 in accordance with the Illinois Administrative Procedure  
24 Act, and to administer oaths and affirmations to the  
25 witnesses, when, in the judgment of the Board, it is  
26 necessary to administer or enforce this Act or the Board

1 rules.

2 (10) To prescribe a form to be used by any licensee  
3 involved in the ownership or management of gambling  
4 operations as an application for employment for their  
5 employees.

6 (11) To revoke or suspend licenses, as the Board may  
7 see fit and in compliance with applicable laws of the State  
8 regarding administrative procedures, and to review  
9 applications for the renewal of licenses. The Board may  
10 suspend an owners license, without notice or hearing upon a  
11 determination that the safety or health of patrons or  
12 employees is jeopardized by continuing a riverboat's  
13 operation. The suspension may remain in effect until the  
14 Board determines that the cause for suspension has been  
15 abated. The Board may revoke the owners license upon a  
16 determination that the owner has not made satisfactory  
17 progress toward abating the hazard.

18 (12) To eject or exclude or authorize the ejection or  
19 exclusion of, any person from riverboat gambling  
20 facilities where such person is in violation of this Act,  
21 rules and regulations thereunder, or final orders of the  
22 Board, or where such person's conduct or reputation is such  
23 that his presence within the riverboat gambling facilities  
24 may, in the opinion of the Board, call into question the  
25 honesty and integrity of the gambling operations or  
26 interfere with orderly conduct thereof; provided that the

1 propriety of such ejection or exclusion is subject to  
2 subsequent hearing by the Board.

3 (13) To require all licensees of gambling operations to  
4 utilize a cashless wagering system whereby all players'  
5 money is converted to tokens, electronic cards, or chips  
6 which shall be used only for wagering in the gambling  
7 establishment.

8 (14) (Blank).

9 (15) To suspend, revoke or restrict licenses, to  
10 require the removal of a licensee or an employee of a  
11 licensee for a violation of this Act or a Board rule or for  
12 engaging in a fraudulent practice, and to impose civil  
13 penalties of up to \$5,000 against individuals and up to  
14 \$10,000 or an amount equal to the daily gross receipts,  
15 whichever is larger, against licensees for each violation  
16 of any provision of the Act, any rules adopted by the  
17 Board, any order of the Board or any other action which, in  
18 the Board's discretion, is a detriment or impediment to  
19 riverboat gambling operations.

20 (16) To hire employees to gather information, conduct  
21 investigations and carry out any other tasks contemplated  
22 under this Act.

23 (17) To establish minimum levels of insurance to be  
24 maintained by licensees.

25 (18) To authorize a licensee to sell or serve alcoholic  
26 liquors, wine or beer as defined in the Liquor Control Act



1 of 1934 on board a riverboat and to have exclusive  
2 authority to establish the hours for sale and consumption  
3 of alcoholic liquor on board a riverboat, notwithstanding  
4 any provision of the Liquor Control Act of 1934 or any  
5 local ordinance, and regardless of whether the riverboat  
6 makes excursions. The establishment of the hours for sale  
7 and consumption of alcoholic liquor on board a riverboat is  
8 an exclusive power and function of the State. A home rule  
9 unit may not establish the hours for sale and consumption  
10 of alcoholic liquor on board a riverboat. This amendatory  
11 Act of 1991 is a denial and limitation of home rule powers  
12 and functions under subsection (h) of Section 6 of Article  
13 VII of the Illinois Constitution.

14 (19) After consultation with the U.S. Army Corps of  
15 Engineers, to establish binding emergency orders upon the  
16 concurrence of a majority of the members of the Board  
17 regarding the navigability of water, relative to  
18 excursions, in the event of extreme weather conditions,  
19 acts of God or other extreme circumstances.

20 (20) To delegate the execution of any of its powers  
21 under this Act for the purpose of administering and  
22 enforcing this Act and its rules and regulations hereunder.

23 (21) To take any other action as may be reasonable or  
24 appropriate to enforce this Act and rules and regulations  
25 hereunder.

26 (d) The Board may seek and shall receive the cooperation of

1 the Department of State Police in conducting background  
2 investigations of applicants and in fulfilling its  
3 responsibilities under this Section. Costs incurred by the  
4 Department of State Police as a result of such cooperation  
5 shall be paid by the Board in conformance with the requirements  
6 of Section 2605-400 of the Department of State Police Law (20  
7 ILCS 2605/2605-400).

8 (e) The Board must authorize to each investigator and to  
9 any other employee of the Board exercising the powers of a  
10 peace officer a distinct badge that, on its face, (i) clearly  
11 states that the badge is authorized by the Board and (ii)  
12 contains a unique identifying number. No other badge shall be  
13 authorized by the Board.

14 (Source: P.A. 91-40, eff. 1-1-00; 91-239, eff. 1-1-00; 91-883,  
15 eff. 1-1-01.)

16 (230 ILCS 10/17) (from Ch. 120, par. 2417)

17 Sec. 17. Administrative Procedures. The Illinois  
18 Administrative Procedure Act shall apply to all administrative  
19 rules and procedures of the Board under this Act or the Video  
20 Gaming Act, except that: (1) subsection (b) of Section 5-10 of  
21 the Illinois Administrative Procedure Act does not apply to  
22 final orders, decisions and opinions of the Board; (2)  
23 subsection (a) of Section 5-10 of the Illinois Administrative  
24 Procedure Act does not apply to forms established by the Board  
25 for use under this Act or the Video Gaming Act; (3) the

1 provisions of Section 10-45 of the Illinois Administrative  
2 Procedure Act regarding proposals for decision are excluded  
3 under this Act or the Video Gaming Act; and (4) the provisions  
4 of subsection (d) of Section 10-65 of the Illinois  
5 Administrative Procedure Act do not apply so as to prevent  
6 summary suspension of any license pending revocation or other  
7 action, which suspension shall remain in effect unless modified  
8 by the Board or unless the Board's decision is reversed on the  
9 merits upon judicial review.

10 (Source: P.A. 88-45; 89-626, eff. 8-9-96.)

11 Section 945. The Liquor Control Act of 1934 is amended by  
12 changing Section 8-1 as follows:

13 (235 ILCS 5/8-1) (from Ch. 43, par. 158)

14 Sec. 8-1. A tax is imposed upon the privilege of engaging  
15 in business as a manufacturer or as an importing distributor of  
16 alcoholic liquor other than beer at the rate of \$0.185 per  
17 gallon for cider containing not less than 0.5% alcohol by  
18 volume nor more than 7% alcohol by volume, \$0.73 per gallon  
19 until August 1, 2009 and \$1.39 per gallon beginning August 1,  
20 2009 for wine other than cider containing less than 7% alcohol  
21 by volume, and \$4.50 per gallon until August 1, 2009 and \$8.55  
22 per gallon beginning August 1, 2009 on alcohol and spirits  
23 manufactured and sold or used by such manufacturer, or as agent  
24 for any other person, or sold or used by such importing

1 distributor, or as agent for any other person. A tax is imposed  
2 upon the privilege of engaging in business as a manufacturer of  
3 beer or as an importing distributor of beer at the rate of  
4 \$0.185 per gallon until August 1, 2009 and \$0.231 per gallon  
5 beginning August 1, 2009 on all beer manufactured and sold or  
6 used by such manufacturer, or as agent for any other person, or  
7 sold or used by such importing distributor, or as agent for any  
8 other person. Any brewer manufacturing beer in this State shall  
9 be entitled to and given a credit or refund of 75% of the tax  
10 imposed on each gallon of beer up to 4.9 million gallons per  
11 year in any given calendar year for tax paid or payable on beer  
12 produced and sold in the State of Illinois.

13 For the purpose of this Section, "cider" means any  
14 alcoholic beverage obtained by the alcohol fermentation of the  
15 juice of apples or pears including, but not limited to,  
16 flavored, sparkling, or carbonated cider.

17 The credit or refund created by this Act shall apply to all  
18 beer taxes in the calendar years 1982 through 1986.

19 The increases made by this amendatory Act of the 91st  
20 General Assembly in the rates of taxes imposed under this  
21 Section shall apply beginning on July 1, 1999.

22 A tax at the rate of 1¢ per gallon on beer and 48¢ per  
23 gallon on alcohol and spirits is also imposed upon the  
24 privilege of engaging in business as a retailer or as a  
25 distributor who is not also an importing distributor with  
26 respect to all beer and all alcohol and spirits owned or

1 possessed by such retailer or distributor when this amendatory  
2 Act of 1969 becomes effective, and with respect to which the  
3 additional tax imposed by this amendatory Act upon  
4 manufacturers and importing distributors does not apply.  
5 Retailers and distributors who are subject to the additional  
6 tax imposed by this paragraph of this Section shall be required  
7 to inventory such alcoholic liquor and to pay this additional  
8 tax in a manner prescribed by the Department.

9 The provisions of this Section shall be construed to apply  
10 to any importing distributor engaging in business in this  
11 State, whether licensed or not.

12 However, such tax is not imposed upon any such business as  
13 to any alcoholic liquor shipped outside Illinois by an Illinois  
14 licensed manufacturer or importing distributor, nor as to any  
15 alcoholic liquor delivered in Illinois by an Illinois licensed  
16 manufacturer or importing distributor to a purchaser for  
17 immediate transportation by the purchaser to another state into  
18 which the purchaser has a legal right, under the laws of such  
19 state, to import such alcoholic liquor, nor as to any alcoholic  
20 liquor other than beer sold by one Illinois licensed  
21 manufacturer or importing distributor to another Illinois  
22 licensed manufacturer or importing distributor to the extent to  
23 which the sale of alcoholic liquor other than beer by one  
24 Illinois licensed manufacturer or importing distributor to  
25 another Illinois licensed manufacturer or importing  
26 distributor is authorized by the licensing provisions of this

1 Act, nor to alcoholic liquor whether manufactured in or  
2 imported into this State when sold to a "non-beverage user"  
3 licensed by the State for use in the manufacture of any of the  
4 following when they are unfit for beverage purposes:

5 Patent and proprietary medicines and medicinal,  
6 antiseptic, culinary and toilet preparations;

7 Flavoring extracts and syrups and food products;

8 Scientific, industrial and chemical products, excepting  
9 denatured alcohol;

10 Or for scientific, chemical, experimental or mechanical  
11 purposes;

12 Nor is the tax imposed upon the privilege of engaging in  
13 any business in interstate commerce or otherwise, which  
14 business may not, under the Constitution and Statutes of the  
15 United States, be made the subject of taxation by this State.

16 The tax herein imposed shall be in addition to all other  
17 occupation or privilege taxes imposed by the State of Illinois  
18 or political subdivision thereof.

19 If any alcoholic liquor manufactured in or imported into  
20 this State is sold to a licensed manufacturer or importing  
21 distributor by a licensed manufacturer or importing  
22 distributor to be used solely as an ingredient in the  
23 manufacture of any beverage for human consumption, the tax  
24 imposed upon such purchasing manufacturer or importing  
25 distributor shall be reduced by the amount of the taxes which  
26 have been paid by the selling manufacturer or importing

1 distributor under this Act as to such alcoholic liquor so used  
2 to the Department of Revenue.

3 If any person received any alcoholic liquors from a  
4 manufacturer or importing distributor, with respect to which  
5 alcoholic liquors no tax is imposed under this Article, and  
6 such alcoholic liquor shall thereafter be disposed of in such  
7 manner or under such circumstances as may cause the same to  
8 become the base for the tax imposed by this Article, such  
9 person shall make the same reports and returns, pay the same  
10 taxes and be subject to all other provisions of this Article  
11 relating to manufacturers and importing distributors.

12 Nothing in this Article shall be construed to require the  
13 payment to the Department of the taxes imposed by this Article  
14 more than once with respect to any quantity of alcoholic liquor  
15 sold or used within this State.

16 No tax is imposed by this Act on sales of alcoholic liquor  
17 by Illinois licensed foreign importers to Illinois licensed  
18 importing distributors.

19 All of the proceeds of the additional tax imposed by this  
20 amendatory Act of the 96th General Assembly shall be deposited  
21 into the Capital Projects Fund.

22 (Source: P.A. 90-625, eff. 7-10-98; 91-38, eff. 6-15-99.)

23 Section 950. The Environmental Protection Act is amended by  
24 changing Section 57.11 as follows:

1 (415 ILCS 5/57.11)

2 Sec. 57.11. Underground Storage Tank Fund; creation.

3 (a) There is hereby created in the State Treasury a special  
4 fund to be known as the Underground Storage Tank Fund. There  
5 shall be deposited into the Underground Storage Tank Fund all  
6 monies received by the Office of the State Fire Marshal as fees  
7 for underground storage tanks under Sections 4 and 5 of the  
8 Gasoline Storage Act and as fees pursuant to the Motor Fuel Tax  
9 Law. All amounts held in the Underground Storage Tank Fund  
10 shall be invested at interest by the State Treasurer. All  
11 income earned from the investments shall be deposited into the  
12 Underground Storage Tank Fund no less frequently than  
13 quarterly. Moneys in the Underground Storage Tank Fund,  
14 pursuant to appropriation, may be used by the Agency and the  
15 Office of the State Fire Marshal for the following purposes:

16 (1) To take action authorized under Section 57.12 to  
17 recover costs under Section 57.12.

18 (2) To assist in the reduction and mitigation of damage  
19 caused by leaks from underground storage tanks, including  
20 but not limited to, providing alternative water supplies to  
21 persons whose drinking water has become contaminated as a  
22 result of those leaks.

23 (3) To be used as a matching amount towards federal  
24 assistance relative to the release of petroleum from  
25 underground storage tanks.

26 (4) For the costs of administering activities of the



1 Agency and the Office of the State Fire Marshal relative to  
2 the Underground Storage Tank Fund.

3 (5) For payment of costs of corrective action incurred  
4 by and indemnification to operators of underground storage  
5 tanks as provided in this Title.

6 (6) For a total of 2 demonstration projects in amounts  
7 in excess of a \$10,000 deductible charge designed to assess  
8 the viability of corrective action projects at sites which  
9 have experienced contamination from petroleum releases.  
10 Such demonstration projects shall be conducted in  
11 accordance with the provision of this Title.

12 (7) Subject to appropriation, moneys in the  
13 Underground Storage Tank Fund may also be used by the  
14 Department of Revenue for the costs of administering its  
15 activities relative to the Fund and for refunds provided  
16 for in Section 13a.8 of the Motor Fuel Tax Act.

17 (b) Moneys in the Underground Storage Tank Fund may,  
18 pursuant to appropriation, be used by the Office of the State  
19 Fire Marshal or the Agency to take whatever emergency action is  
20 necessary or appropriate to assure that the public health or  
21 safety is not threatened whenever there is a release or  
22 substantial threat of a release of petroleum from an  
23 underground storage tank and for the costs of administering its  
24 activities relative to the Underground Storage Tank Fund.

25 (c) Beginning July 1, 1993, the Governor shall certify to  
26 the State Comptroller and State Treasurer the monthly amount

1 necessary to pay debt service on State obligations issued  
2 pursuant to Section 6 of the General Obligation Bond Act. On  
3 the last day of each month, the Comptroller shall order  
4 transferred and the Treasurer shall transfer from the  
5 Underground Storage Tank Fund to the General Obligation Bond  
6 Retirement and Interest Fund the amount certified by the  
7 Governor, plus any cumulative deficiency in those transfers for  
8 prior months.

9 (d) Except as provided in subsection (c) of this Section,  
10 the Underground Storage Tank Fund is not subject to  
11 administrative charges authorized under Section 8h of the State  
12 Finance Act that would in any way transfer any funds from the  
13 Underground Storage Tank Fund into any other fund of the State.

14 (Source: P.A. 90-491, eff. 1-1-98.)

15 Section 955. The Illinois Vehicle Code is amended by  
16 changing Sections 3-806, 3-808, 3-815, 3-821, 6-118, 15-102,  
17 15-107, 15-111, 15-112, 15-113, 15-306, 15-307, and 16-105 and  
18 by adding Section 3-806.7 as follows:

19 (625 ILCS 5/3-806) (from Ch. 95 1/2, par. 3-806)

20 Sec. 3-806. Registration Fees; Motor Vehicles of the First  
21 Division. Every owner of any other motor vehicle of the first  
22 division, except as provided in Sections 3-804, 3-805, 3-806.3,  
23 and 3-808, and every second division vehicle weighing 8,000  
24 pounds or less, shall pay the Secretary of State an annual

1 registration fee at the following rates:

2

3

~~SCHEDULE OF REGISTRATION FEES~~

4

~~REQUIRED BY LAW~~

5

~~Beginning with the 1986 registration year~~

6

~~Reduced Fee~~

7

~~Annual~~

~~On and After~~

8

~~Fee~~

~~June 15~~

9

~~Motor vehicles of the first~~

10

~~division other than~~

11

~~Motorcycles, Motor Driven~~

12

~~Cycles and Pedaleycles~~

~~\$48~~

~~\$24~~

13

~~Reduced Fee~~

14

~~September 16~~

15

~~to March 31~~

16

~~Motorcycles, Motor Driven~~

17

~~Cycles and Pedaleycles~~

~~30~~

~~15~~

18

SCHEDULE OF REGISTRATION FEES

19

REQUIRED BY LAW

20

Beginning with the 2010 ~~2001~~ registration year

21

~~Reduced Fee~~

22

~~Annual~~

~~On and After~~

23

~~Fee~~

~~June 15~~

24

Motor vehicles of the first

25

division other than

26

Motorcycles, Motor Driven

1	Cycles and Pedalcycles	<u>\$98</u> <del>\$78</del>	<del>\$39</del>
2			<del>Reduced Fee</del>
3			<del>September 16</del>
4			<del>to March 31</del>

5	Motorcycles, Motor Driven		
6	Cycles and Pedalcycles	38	<del>19</del>

7       Beginning with the 2010 registration year a \$1 surcharge  
8 shall be collected in addition to the above fees for motor  
9 vehicles of the first division, motorcycles, motor driven  
10 cycles, and pedalcycles to be deposited into the State Police  
11 Vehicle Fund.

12       All of the proceeds of the additional fees imposed by this  
13 amendatory Act of the 96th General Assembly shall be deposited  
14 into the Capital Projects Fund.

15       (Source: P.A. 95-1009, eff. 12-15-08.)

16       (625 ILCS 5/3-806.7 new)

17       Sec. 3-806.7. Graduated registration fee; study. The  
18 Secretary of State, in cooperation with the Department of  
19 Revenue, shall complete a feasibility study for the  
20 implementation and enforcement of a graduated registration fee  
21 based on the manufacturer's suggested retail price of motor  
22 vehicles of the first division, and second division vehicles  
23 weighing 8,000 pounds or less. This study shall include, but  
24 shall not be limited to the costs associated with design and  
25 maintenance of all systems and database applications required;

1 suggested fee structures to create a revenue neutral graduated  
2 registration fee system; and consideration of annual  
3 depreciation of vehicles, reflective of fair market value.

4 The findings of this feasibility study shall be delivered  
5 to the Senate President, Speaker of the House of  
6 Representatives, Minority Leader of the Senate, and the  
7 Minority Leader of the House of Representatives no later than  
8 January 31, 2010.

9 (625 ILCS 5/3-808) (from Ch. 95 1/2, par. 3-808)

10 Sec. 3-808. Governmental and charitable vehicles;  
11 Registration fees.

12 (a) A registration fee of \$10 per 2 year registration  
13 period shall be paid by the owner in the following cases:

14 1. Vehicles operated exclusively as a school bus for  
15 school purposes by any school district or any religious or  
16 denominational institution, except that such a school bus  
17 may be used by such a religious or denominational  
18 institution for the transportation of persons to or from  
19 any of its official activities.

20 2. Vehicles operated exclusively in a high school  
21 driver training program by any school district or school  
22 operated by a religious institution.

23 3. Rescue squad vehicles which are owned and operated  
24 by a corporation or association organized and operated not  
25 for profit for the purpose of conducting such rescue

1 operations.

2 4. Vehicles, used exclusively as school buses for any  
3 school district, which are neither owned nor operated by  
4 such district.

5 5. Charitable vehicles.

6 (b) Annual vehicle registration plates shall be issued, at  
7 no charge, to the following:

8 1. Medical transport vehicles owned and operated by the  
9 State of Illinois or by any State agency financed by funds  
10 appropriated by the General Assembly.

11 2. Medical transport vehicles operated by or for any  
12 county, township or municipal corporation.

13 (c) Ceremonial plates. Upon payment of a registration fee  
14 of \$98 ~~\$78~~ per 2-year registration period, the Secretary of  
15 State shall issue registration plates to vehicles operated  
16 exclusively for ceremonial purposes by any not-for-profit  
17 veterans', fraternal, or civic organization. The Secretary of  
18 State may prescribe that ceremonial vehicle registration  
19 plates be issued for an indefinite term, that term to  
20 correspond to the term of registration plates issued generally,  
21 as provided in Section 3-414.1.

22 All of the proceeds of the additional fees imposed by this  
23 amendatory Act of the 96th General Assembly shall be deposited  
24 into the Capital Projects Fund.

25 (d) In any event, any vehicle registered under this Section  
26 used or operated for purposes other than those herein

1 prescribed shall be subject to revocation, and in that event,  
2 the owner may be required to properly register such vehicle  
3 under the provisions of this Code.

4 (e) As a prerequisite to registration under this Section,  
5 the Secretary of State may require the vehicle owners listed in  
6 subsection (a) of this Section who are exempt from federal  
7 income taxation under subsection (c) of Section 501 of the  
8 Internal Revenue Code of 1986, as now or hereafter amended, to  
9 submit to him a determination letter, ruling or other written  
10 evidence of tax exempt status issued by the Internal Revenue  
11 Service. The Secretary may accept a certified copy of the  
12 document issued by the Internal Revenue Service as evidence of  
13 the exemption. The Secretary may require documentation of  
14 eligibility under this Section to accompany an application for  
15 registration.

16 (f) Special event plates. The Secretary of State may issue  
17 registration plates in recognition or commemoration of special  
18 events which promote the interests of Illinois citizens. These  
19 plates shall be valid for no more than 60 days prior to the  
20 date of expiration. The Secretary shall require the applicant  
21 for such plates to pay for the costs of furnishing the plates.

22 Beginning July 1, 1991, all special event plates shall be  
23 recorded in the Secretary of State's files for immediate  
24 identification.

25 The Secretary of State, upon issuing a new series of  
26 special event plates, shall notify all law enforcement

1 officials of the design and other special features of the  
 2 special plate series.

3 All special event plates shall indicate, in the lower right  
 4 corner, the date of expiration in characters no less than 1/2  
 5 inch high.

6 (Source: P.A. 90-89, eff. 1-1-98; 91-37, eff. 7-1-99.)

7 (625 ILCS 5/3-815) (from Ch. 95 1/2, par. 3-815)

8 Sec. 3-815. Flat weight tax; vehicles of the second  
 9 division.

10 (a) Except as provided in Section 3-806.3, every owner of a  
 11 vehicle of the second division registered under Section 3-813,  
 12 and not registered under the mileage weight tax under Section  
 13 3-818, shall pay to the Secretary of State, for each  
 14 registration year, for the use of the public highways, a flat  
 15 weight tax at the rates set forth in the following table, the  
 16 rates including the \$10 registration fee:

17 SCHEDULE OF FLAT WEIGHT TAX

18 REQUIRED BY LAW

19 Gross Weight in Lbs.	Total Fees
20 Including Vehicle	each Fiscal
21 and Maximum	year
22 Load	Class
23 8,000 lbs. and less	B <u>\$98</u> <del>\$78</del>
24 8,001 lbs. to 12,000 lbs.	D 138
25 12,001 lbs. to 16,000 lbs.	F 242



1	16,001 lbs. to 26,000 lbs.	H	490
2	26,001 lbs. to 28,000 lbs.	J	630
3	28,001 lbs. to 32,000 lbs.	K	842
4	32,001 lbs. to 36,000 lbs.	L	982
5	36,001 lbs. to 40,000 lbs.	N	1,202
6	40,001 lbs. to 45,000 lbs.	P	1,390
7	45,001 lbs. to 50,000 lbs.	Q	1,538
8	50,001 lbs. to 54,999 lbs.	R	1,698
9	55,000 lbs. to 59,500 lbs.	S	1,830
10	59,501 lbs. to 64,000 lbs.	T	1,970
11	64,001 lbs. to 73,280 lbs.	V	2,294
12	73,281 lbs. to 77,000 lbs.	X	2,622
13	77,001 lbs. to 80,000 lbs.	Z	2,790

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

18           All of the proceeds of the additional fees imposed by this  
19 amendatory Act of the 96th General Assembly shall be deposited  
20 into the Capital Projects Fund.

21           (a-1) A Special Hauling Vehicle is a vehicle or combination  
22 of vehicles of the second division registered under Section  
23 3-813 transporting asphalt or concrete in the plastic state or  
24 a vehicle or combination of vehicles that are subject to the  
25 gross weight limitations in subsection (b) of Section 15-111  
26 for which the owner of the vehicle or combination of vehicles

1 has elected to pay, in addition to the registration fee in  
 2 subsection (a), \$125 to the Secretary of State for each  
 3 registration year. The Secretary shall designate this class of  
 4 vehicle as a Special Hauling Vehicle.

5 (b) Except as provided in Section 3-806.3, every camping  
 6 trailer, motor home, mini motor home, travel trailer, truck  
 7 camper or van camper used primarily for recreational purposes,  
 8 and not used commercially, nor for hire, nor owned by a  
 9 commercial business, may be registered for each registration  
 10 year upon the filing of a proper application and the payment of  
 11 a registration fee and highway use tax, according to the  
 12 following table of fees:

13 MOTOR HOME, MINI MOTOR HOME, TRUCK CAMPER OR VAN CAMPER

14 Gross Weight in Lbs.	Total Fees
15 Including Vehicle and	Each
16 Maximum Load	Calendar Year
17 8,000 lbs and less	\$78
18 8,001 Lbs. to 10,000 Lbs	90
19 10,001 Lbs. and Over	102

20 CAMPING TRAILER OR TRAVEL TRAILER

21 Gross Weight in Lbs.	Total Fees
22 Including Vehicle and	Each
23 Maximum Load	Calendar Year
24 3,000 Lbs. and Less	\$18
25 3,001 Lbs. to 8,000 Lbs.	30
26 8,001 Lbs. to 10,000 Lbs.	38

1 10,001 Lbs. and Over 50

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

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

12 SCHEDULE OF FEES AND TAXES

13 Gross Weight in Lbs.	Class	Total Amount for
14 Including Truck and		each
15 Maximum Load		Fiscal Year
16 16,000 lbs. or less	VF	\$150
17 16,001 to 20,000 lbs.	VG	226
18 20,001 to 24,000 lbs.	VH	290
19 24,001 to 28,000 lbs.	VJ	378
20 28,001 to 32,000 lbs.	VK	506
21 32,001 to 36,000 lbs.	VL	610
22 36,001 to 45,000 lbs.	VP	810
23 45,001 to 54,999 lbs.	VR	1,026
24 55,000 to 64,000 lbs.	VT	1,202
25 64,001 to 73,280 lbs.	VV	1,290
26 73,281 to 77,000 lbs.	VX	1,350

1       77,001 to 80,000 lbs.                               VZ                               1,490

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

5               Any combination of vehicles having 5 axles, with a distance  
6 of 42 feet or less between extreme axles, that are subject to  
7 the weight limitations in subsection (a) and (b) of Section  
8 15-111 for which the owner of the combination of vehicles has  
9 elected to pay, in addition to the registration fee in  
10 subsection (c), \$125 to the Secretary of State for each  
11 registration year shall be designated by the Secretary as a  
12 Special Hauling Vehicle.

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

15               (e) An owner may only apply for and receive 5 farm truck  
16 registrations, and only 2 of those 5 vehicles shall exceed  
17 59,500 gross weight in pounds per vehicle.

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

22       (Source: P.A. 95-1009, eff. 12-15-08.)

23               (625 ILCS 5/3-821) (from Ch. 95 1/2, par. 3-821)

24               Sec. 3-821. Miscellaneous Registration and Title Fees.

25               (a) The fee to be paid to the Secretary of State for the

1 following certificates, registrations or evidences of proper  
 2 registration, or for corrected or duplicate documents shall be  
 3 in accordance with the following schedule:

4	Certificate of Title, except for an all-terrain	
5	vehicle or off-highway motorcycle	<u>\$95</u> <del>\$65</del>
6	Certificate of Title for an all-terrain vehicle	
7	or off-highway motorcycle	\$30
8	Certificate of Title for an all-terrain vehicle	
9	or off-highway motorcycle used for production	
10	agriculture, or accepted by a dealer in trade	13
11	Transfer of Registration or any evidence of	
12	proper registration	<u>\$25</u> <del>15</del>
13	Duplicate Registration Card for plates or other	
14	evidence of proper registration	3
15	Duplicate Registration Sticker or Stickers issued	
16	on or before February 28, 2005, each	5
17	Duplicate Registration Sticker or Stickers issued	
18	on or after March 1, 2005, each	20
19	Duplicate Certificate of Title	<u>95</u> <del>65</del>
20	Corrected Registration Card or Card for other	
21	evidence of proper registration	3
22	Corrected Certificate of Title	<u>95</u> <del>65</del>
23	Salvage Certificate	4
24	Fleet Reciprocity Permit	15
25	Prorate Decal	1
26	Prorate Backing Plate	3



1 \$50 and has not been paid in full within 60 days from the date  
2 such fee or tax became due to the Secretary of State, the  
3 Secretary of State shall assess a penalty of 25% of such amount  
4 remaining unpaid.

5 All amounts payable under this Section shall be computed to  
6 the nearest dollar.

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

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

1 interstate transportation of goods. The fee for such permit  
2 shall be \$15 per fleet which shall include all vehicles of the  
3 fleet being registered.

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

17 (g) All of the proceeds of the additional fees imposed by  
18 this amendatory Act of the 96th General Assembly shall be  
19 deposited into the Capital Projects Fund.

20 (Source: P.A. 95-287, eff. 1-1-08.)

21 (625 ILCS 5/6-118) (from Ch. 95 1/2, par. 6-118)  
22 Sec. 6-118. Fees.

23 (a) The fee for licenses and permits under this Article is  
24 as follows:

25 Original driver's license ..... \$30 ~~\$10~~



1 Original or renewal driver's license

2 issued to 18, 19 and 20 year olds ..... 5

3 All driver's licenses for persons

4 age 69 through age 80 ..... 5

5 All driver's licenses for persons

6 age 81 through age 86 ..... 2

7 All driver's licenses for persons

8 age 87 or older ..... 0

9 Renewal driver's license (except for

10 applicants ages 18, 19 and 20 or

11 age 69 and older) ..... 30 ~~10~~

12 Original instruction permit issued to

13 persons (except those age 69 and older)

14 who do not hold or have not previously

15 held an Illinois instruction permit or

16 driver's license ..... 20

17 Instruction permit issued to any person

18 holding an Illinois driver's license

19 who wishes a change in classifications,

20 other than at the time of renewal ..... 5

21 Any instruction permit issued to a person

22 age 69 and older ..... 5

23 Instruction permit issued to any person,

24 under age 69, not currently holding a

25 valid Illinois driver's license or

26 instruction permit but who has

1           previously been issued either document

2           in Illinois ..... 10

3       Restricted driving permit ..... 8

4       Monitoring device driving permit ..... 8

5       Duplicate or corrected driver's license

6           or permit ..... 5

7       Duplicate or corrected restricted

8           driving permit ..... 5

9       Duplicate or corrected monitoring

10       device driving permit ..... 5

11       Original or renewal M or L endorsement..... 5

12 SPECIAL FEES FOR COMMERCIAL DRIVER'S LICENSE

13           The fees for commercial driver licenses and permits  
14       under Article V shall be as follows:

15       Commercial driver's license:

- 16           \$6 for the CDLIS/AAMVAnet Fund
- 17           (Commercial Driver's License Information
- 18           System/American Association of Motor Vehicle
- 19           Administrators network Trust Fund);
- 20           \$20 for the Motor Carrier Safety Inspection Fund;
- 21           \$10 for the driver's license;
- 22           and \$24 for the CDL: ..... \$60

23       Renewal commercial driver's license:

- 24           \$6 for the CDLIS/AAMVAnet Trust Fund;
- 25           \$20 for the Motor Carrier Safety Inspection Fund;
- 26           \$10 for the driver's license; and

1	\$24 for the CDL: .....	\$60
2	Commercial driver instruction permit	
3	issued to any person holding a valid	
4	Illinois driver's license for the	
5	purpose of changing to a	
6	CDL classification: \$6 for the	
7	CDLIS/AAMVAnet Trust Fund;	
8	\$20 for the Motor Carrier	
9	Safety Inspection Fund; and	
10	\$24 for the CDL classification .....	\$50
11	Commercial driver instruction permit	
12	issued to any person holding a valid	
13	Illinois CDL for the purpose of	
14	making a change in a classification,	
15	endorsement or restriction .....	\$5
16	CDL duplicate or corrected license .....	\$5

17 In order to ensure the proper implementation of the Uniform  
18 Commercial Driver License Act, Article V of this Chapter, the  
19 Secretary of State is empowered to pro-rate the \$24 fee for the  
20 commercial driver's license proportionate to the expiration  
21 date of the applicant's Illinois driver's license.

22 The fee for any duplicate license or permit shall be waived  
23 for any person age 60 or older who presents the Secretary of  
24 State's office with a police report showing that his license or  
25 permit was stolen.

26 No additional fee shall be charged for a driver's license,

1 or for a commercial driver's license, when issued to the holder  
2 of an instruction permit for the same classification or type of  
3 license who becomes eligible for such license.

4 (b) Any person whose license or privilege to operate a  
5 motor vehicle in this State has been suspended or revoked under  
6 Section 3-707, any provision of Chapter 6, Chapter 11, or  
7 Section 7-205, 7-303, or 7-702 of the Family Financial  
8 Responsibility Law of this Code, shall in addition to any other  
9 fees required by this Code, pay a reinstatement fee as follows:

10	Suspension under Section 3-707 .....	\$100
11	Summary suspension under Section 11-501.1 .....	\$250
12	Other suspension .....	\$70
13	Revocation .....	\$500

14 However, any person whose license or privilege to operate a  
15 motor vehicle in this State has been suspended or revoked for a  
16 second or subsequent time for a violation of Section 11-501 or  
17 11-501.1 of this Code or a similar provision of a local  
18 ordinance or a similar out-of-state offense or Section 9-3 of  
19 the Criminal Code of 1961 and each suspension or revocation was  
20 for a violation of Section 11-501 or 11-501.1 of this Code or a  
21 similar provision of a local ordinance or a similar  
22 out-of-state offense or Section 9-3 of the Criminal Code of  
23 1961 shall pay, in addition to any other fees required by this  
24 Code, a reinstatement fee as follows:

25	Summary suspension under Section 11-501.1 .....	\$500
26	Revocation .....	\$500

1 (c) All fees collected under the provisions of this Chapter  
2 6 shall be paid into the Road Fund in the State Treasury except  
3 as follows:

4 1. The following amounts shall be paid into the Driver  
5 Education Fund:

6 (A) \$16 of the \$20 fee for an original driver's  
7 instruction permit;

8 (B) \$5 of the \$30 ~~\$10~~ fee for an original driver's  
9 license;

10 (C) \$5 of the \$30 ~~\$10~~ fee for a 4 year renewal  
11 driver's license;

12 (D) \$4 of the \$8 fee for a restricted driving  
13 permit; and

14 (E) \$4 of the \$8 fee for a monitoring device  
15 driving permit.

16 2. \$30 of the \$250 fee for reinstatement of a license  
17 summarily suspended under Section 11-501.1 shall be  
18 deposited into the Drunk and Drugged Driving Prevention  
19 Fund. However, for a person whose license or privilege to  
20 operate a motor vehicle in this State has been suspended or  
21 revoked for a second or subsequent time for a violation of  
22 Section 11-501 or 11-501.1 of this Code or Section 9-3 of  
23 the Criminal Code of 1961, \$190 of the \$500 fee for  
24 reinstatement of a license summarily suspended under  
25 Section 11-501.1, and \$190 of the \$500 fee for  
26 reinstatement of a revoked license shall be deposited into

1 the Drunk and Drugged Driving Prevention Fund.

2 3. \$6 of such original or renewal fee for a commercial  
3 driver's license and \$6 of the commercial driver  
4 instruction permit fee when such permit is issued to any  
5 person holding a valid Illinois driver's license, shall be  
6 paid into the CDLIS/AAMVAnet Trust Fund.

7 4. \$30 of the \$70 fee for reinstatement of a license  
8 suspended under the Family Financial Responsibility Law  
9 shall be paid into the Family Responsibility Fund.

10 5. The \$5 fee for each original or renewal M or L  
11 endorsement shall be deposited into the Cycle Rider Safety  
12 Training Fund.

13 6. \$20 of any original or renewal fee for a commercial  
14 driver's license or commercial driver instruction permit  
15 shall be paid into the Motor Carrier Safety Inspection  
16 Fund.

17 7. The following amounts shall be paid into the General  
18 Revenue Fund:

19 (A) \$190 of the \$250 reinstatement fee for a  
20 summary suspension under Section 11-501.1;

21 (B) \$40 of the \$70 reinstatement fee for any other  
22 suspension provided in subsection (b) of this Section;  
23 and

24 (C) \$440 of the \$500 reinstatement fee for a first  
25 offense revocation and \$310 of the \$500 reinstatement  
26 fee for a second or subsequent revocation.

1       (d) All of the proceeds of the additional fees imposed by  
2 this amendatory Act of the 96th General Assembly shall be  
3 deposited into the Capital Projects Fund.

4       (Source: P.A. 94-1035, eff. 7-1-07; 95-855, eff. 1-1-09.)

5               (625 ILCS 5/15-102) (from Ch. 95 1/2, par. 15-102)

6       Sec. 15-102. Width of Vehicles.

7       (a) On Class III and non-designated State and local  
8 highways, the total outside width of any vehicle or load  
9 thereon shall not exceed 8 feet.

10       (b) Except during those times when, due to insufficient  
11 light or unfavorable atmospheric conditions, persons and  
12 vehicles on the highway are not clearly discernible at a  
13 distance of 1000 feet, the following vehicles may exceed the 8  
14 feet limitation during the period from a half hour before  
15 sunrise to a half hour after sunset:

16               (1) Loads of hay, straw or other similar farm products  
17 provided that the load is not more than 12 feet wide.

18               (2) Implements of husbandry being transported on  
19 another vehicle and the transporting vehicle while loaded.

20       The following requirements apply to the transportation  
21 on another vehicle of an implement of husbandry wider than  
22 8 feet 6 inches on the National System of Interstate and  
23 Defense Highways or other highways in the system of State  
24 highways:

25               (A) The driver of a vehicle transporting an

1           implement of husbandry that exceeds 8 feet 6 inches in  
2           width shall obey all traffic laws and shall check the  
3           roadways prior to making a movement in order to ensure  
4           that adequate clearance is available for the movement.  
5           It is prima facie evidence that the driver of a vehicle  
6           transporting an implement of husbandry has failed to  
7           check the roadway prior to making a movement if the  
8           vehicle is involved in a collision with a bridge,  
9           overpass, fixed structure, or properly placed traffic  
10          control device or if the vehicle blocks traffic due to  
11          its inability to proceed because of a bridge, overpass,  
12          fixed structure, or properly placed traffic control  
13          device.

14                 (B) Flags shall be displayed so as to wave freely  
15                 at the extremities of overwidth objects and at the  
16                 extreme ends of all protrusions, projections, and  
17                 overhangs. All flags shall be clean, bright red flags  
18                 with no advertising, wording, emblem, or insignia  
19                 inscribed upon them and at least 18 inches square.

20                 (C) "OVERSIZE LOAD" signs are mandatory on the  
21                 front and rear of all vehicles with loads over 10 feet  
22                 wide. These signs must have 12-inch high black letters  
23                 with a 2-inch stroke on a yellow sign that is 7 feet  
24                 wide by 18 inches high.

25                 (D) One civilian escort vehicle is required for a  
26                 load that exceeds 14 feet 6 inches in width and 2



1 civilian escort vehicles are required for a load that  
2 exceeds 16 feet in width on the National System of  
3 Interstate and Defense Highways or other highways in  
4 the system of State highways.

5 (E) The requirements for a civilian escort vehicle  
6 and driver are as follows:

7 (1) The civilian escort vehicle shall be a  
8 passenger car or a second division vehicle not  
9 exceeding a gross vehicle weight of 8,000 pounds  
10 that is designed to afford clear and unobstructed  
11 vision to both front and rear.

12 (2) The escort vehicle driver must be properly  
13 licensed to operate the vehicle.

14 (3) While in use, the escort vehicle must be  
15 equipped with illuminated rotating, oscillating,  
16 or flashing amber lights or flashing amber strobe  
17 lights mounted on top that are of sufficient  
18 intensity to be visible at 500 feet in normal  
19 sunlight.

20 (4) "OVERSIZE LOAD" signs are mandatory on all  
21 escort vehicles. The sign on an escort vehicle  
22 shall have 8-inch high black letters on a yellow  
23 sign that is 5 feet wide by 12 inches high.

24 (5) When only one escort vehicle is required  
25 and it is operating on a two-lane highway, the  
26 escort vehicle shall travel approximately 300 feet

1 ahead of the load. The rotating, oscillating, or  
2 flashing lights or flashing amber strobe lights  
3 and an "OVERSIZE LOAD" sign shall be displayed on  
4 the escort vehicle and shall be visible from the  
5 front. When only one escort vehicle is required and  
6 it is operating on a multilane divided highway, the  
7 escort vehicle shall travel approximately 300 feet  
8 behind the load and the sign and lights shall be  
9 visible from the rear.

10 (6) When 2 escort vehicles are required, one  
11 escort shall travel approximately 300 feet ahead  
12 of the load and the second escort shall travel  
13 approximately 300 feet behind the load. The  
14 rotating, oscillating, or flashing lights or  
15 flashing amber strobe lights and an "OVERSIZE  
16 LOAD" sign shall be displayed on the escort  
17 vehicles and shall be visible from the front on the  
18 lead escort and from the rear on the trailing  
19 escort.

20 (7) When traveling within the corporate limits  
21 of a municipality, the escort vehicle shall  
22 maintain a reasonable and proper distance from the  
23 oversize load, consistent with existing traffic  
24 conditions.

25 (8) A separate escort shall be provided for  
26 each load hauled.

1           (9) The driver of an escort vehicle shall obey  
2 all traffic laws.

3           (10) The escort vehicle must be in safe  
4 operational condition.

5           (11) The driver of the escort vehicle must be  
6 in radio contact with the driver of the vehicle  
7 carrying the oversize load.

8           (F) A transport vehicle while under load of more  
9 than 8 feet 6 inches in width must be equipped with an  
10 illuminated rotating, oscillating, or flashing amber  
11 light or lights or a flashing amber strobe light or  
12 lights mounted on the top of the cab that are of  
13 sufficient intensity to be visible at 500 feet in  
14 normal sunlight. If the load on the transport vehicle  
15 blocks the visibility of the amber lighting from the  
16 rear of the vehicle, the vehicle must also be equipped  
17 with an illuminated rotating, oscillating, or flashing  
18 amber light or lights or a flashing amber strobe light  
19 or lights mounted on the rear of the load that are of  
20 sufficient intensity to be visible at 500 feet in  
21 normal sunlight.

22           (G) When a flashing amber light is required on the  
23 transport vehicle under load and it is operating on a  
24 two-lane highway, the transport vehicle shall display  
25 to the rear at least one rotating, oscillating, or  
26 flashing light or a flashing amber strobe light and an

1 "OVERSIZE LOAD" sign. When a flashing amber light is  
2 required on the transport vehicle under load and it is  
3 operating on a multilane divided highway, the sign and  
4 light shall be visible from the rear.

5 (H) Maximum speed shall be 45 miles per hour on all  
6 such moves or 5 miles per hour above the posted minimum  
7 speed limit, whichever is greater, but the vehicle  
8 shall not at any time exceed the posted maximum speed  
9 limit.

10 (3) Portable buildings designed and used for  
11 agricultural and livestock raising operations that are not  
12 more than 14 feet wide and with not more than a 1 foot  
13 overhang along the left side of the hauling vehicle.  
14 However, the buildings shall not be transported more than  
15 10 miles and not on any route that is part of the National  
16 System of Interstate and Defense Highways.

17 All buildings when being transported shall display at least  
18 2 red cloth flags, not less than 12 inches square, mounted as  
19 high as practicable on the left and right side of the building.

20 A State Police escort shall be required if it is necessary  
21 for this load to use part of the left lane when crossing any 2  
22 laned State highway bridge.

23 (c) Vehicles propelled by electric power obtained from  
24 overhead trolley wires operated wholly within the corporate  
25 limits of a municipality are also exempt from the width  
26 limitation.

1 (d) Exemptions are also granted to vehicles designed for  
2 the carrying of more than 10 persons under the following  
3 conditions:

4 (1) (Blank);

5 (2) When operated within any public transportation  
6 service with the approval of local authorities or an  
7 appropriate public body authorized by law to provide public  
8 transportation. Any vehicle so operated may be 8 feet 6  
9 inches in width; or

10 (3) When a county engineer or superintendent of  
11 highways, after giving due consideration to the mass  
12 transportation needs of the area and to the width and  
13 condition of the road, has determined that the operation of  
14 buses wider than 8 feet will not pose an undue safety  
15 hazard on a particular county or township road segment, he  
16 or she may authorize buses not to exceed 8 feet 6 inches in  
17 width on any highway under that engineer's or  
18 superintendent's jurisdiction.

19 (d-1) A recreational vehicle, as defined in Section 1-169,  
20 may exceed 8 feet 6 inches in width if:

21 (1) the excess width is attributable to appurtenances  
22 that extend 6 inches or less beyond either side of the body  
23 of the vehicle; and

24 (2) the roadway on which the vehicle is traveling has  
25 marked lanes for vehicular traffic that are at least 11  
26 feet in width.

1           As used in this subsection (d-1) and in subsection (d-2),  
2 the term appurtenance includes (i) a retracted awning and its  
3 support hardware and (ii) any appendage that is intended to be  
4 an integral part of a recreation vehicle.

5           (d-2) A recreational vehicle that exceeds 8 feet 6 inches  
6 in width as provided in subsection (d-1) may travel any roadway  
7 of the State if the vehicle is being operated between a roadway  
8 permitted under subsection (d-1) and:

9           (1) the location where the recreation vehicle is  
10 garaged;

11           (2) the destination of the recreation vehicle; or

12           (3) a facility for food, fuel, repair, services, or  
13 rest.

14           (e) A vehicle and load traveling upon the National System  
15 of Interstate and Defense Highways or any other highway in the  
16 system of State highways that has been designated as a Class I  
17 or Class II highway by the Department, or any street or highway  
18 designated by local authorities, may have a total outside width  
19 of 8 feet 6 inches, provided that certain safety devices that  
20 the Department determines as necessary for the safe and  
21 efficient operation of motor vehicles shall not be included in  
22 the calculation of width.

23           (e-1) A vehicle and load more than 8 feet wide but not  
24 exceeding 8 feet 6 inches in width is allowed access according  
25 to the following:

26           (1) A vehicle and load not exceeding 80,000 ~~73,280~~

1 pounds in weight is allowed access from any State  
2 designated highway onto any county, township, or municipal  
3 highway for a distance of 5 highway miles for the purpose  
4 of loading and unloading, provided:

5 (A) The vehicle and load does not exceed 65 feet  
6 overall length.

7 (B) There is no sign prohibiting that access.

8 (C) The route is not being used as a thoroughfare  
9 between State designated highways.

10 (2) A vehicle and load not exceeding 80,000 ~~73,280~~  
11 pounds in weight is allowed access from any State  
12 designated highway onto any county or township highway for  
13 a distance of 5 highway miles or onto any municipal highway  
14 for a distance of one highway mile for the purpose of food,  
15 fuel, repairs, and rest, provided:

16 (A) The vehicle and load does not exceed 65 feet  
17 overall length.

18 (B) There is no sign prohibiting that access.

19 (C) The route is not being used as a thoroughfare  
20 between State designated highways.

21 (3) A vehicle and load not exceeding 80,000 pounds in  
22 weight is allowed access from a Class I highway onto any  
23 street or highway for a distance of one highway mile for  
24 the purpose of loading, unloading, food, fuel, repairs, and  
25 rest, provided there is no sign prohibiting that access.

26 (4) A vehicle and load not exceeding 80,000 pounds in

1 weight is allowed access from a Class I or Class II highway  
2 onto any State highway or any locally designated highway  
3 for a distance of 5 highway miles for the purpose of  
4 loading, unloading, food, fuel, repairs, and rest.

5 (5) A trailer or semi-trailer not exceeding 28 feet 6  
6 inches in length, that was originally in combination with a  
7 truck tractor, shall have unlimited access to points of  
8 loading and unloading.

9 (6) All household goods carriers shall have unlimited  
10 access to points of loading and unloading.

11 Section 5-35 of the Illinois Administrative Procedure Act  
12 relating to procedures for rulemaking shall not apply to the  
13 designation of highways under this paragraph (e).

14 (f) Mirrors required by Section 12-502 of this Code and  
15 other safety devices identified by the Department may project  
16 up to 14 inches beyond each side of a bus and up to 6 inches  
17 beyond each side of any other vehicle, and that projection  
18 shall not be deemed a violation of the width restrictions of  
19 this Section.

20 (g) Any person who is convicted of violating this Section  
21 is subject to the penalty as provided in paragraph (b) of  
22 Section 15-113.

23 (Source: P.A. 93-177, eff. 7-11-03; 94-949, eff. 1-1-07.)

24 (625 ILCS 5/15-107) (from Ch. 95 1/2, par. 15-107)  
25 Sec. 15-107. Length of vehicles.



1           (a) The maximum length of a single vehicle on any highway  
2 of this State may not exceed 42 feet except the following:

3           (1) Semitrailers.

4           (2) Charter or regulated route buses may be up to 45  
5 feet in length, not including energy absorbing bumpers.

6           (a-1) A motor home as defined in Section 1-145.01 may be up  
7 to 45 feet in length, not including energy absorbing bumpers.  
8 The length limitations described in this subsection (a-1) shall  
9 be exclusive of energy-absorbing bumpers and rear view mirrors.

10          (b) On all non-State highways, the maximum length of  
11 vehicles in combinations is as follows:

12           (1) A truck tractor in combination with a semitrailer  
13 may not exceed 55 feet overall dimension.

14           (2) A truck tractor-semitrailer-trailer may not exceed  
15 60 feet overall dimension.

16           (3) Combinations specially designed to transport motor  
17 vehicles or boats may not exceed 60 feet overall dimension.

18          Vehicles operating during daylight hours when transporting  
19 poles, pipes, machinery, or other objects of a structural  
20 nature that cannot readily be dismembered are exempt from  
21 length limitations, provided that no object may exceed 80 feet  
22 in length and the overall dimension of the vehicle including  
23 the load may not exceed 100 feet. This exemption does not apply  
24 to operation on a Saturday, Sunday, or legal holiday. Legal  
25 holidays referred to in this Section are the days on which the  
26 following traditional holidays are celebrated: New Year's Day;

1 Memorial Day; Independence Day; Labor Day; Thanksgiving Day;  
2 and Christmas Day.

3 Vehicles and loads operated by a public utility while en  
4 route to make emergency repairs to public service facilities or  
5 properties are exempt from length limitations, provided that  
6 during night operations every vehicle and its load must be  
7 equipped with a sufficient number of clearance lamps on both  
8 sides and marker lamps on the extreme ends of any projecting  
9 load to clearly mark the dimensions of the load.

10 A tow truck in combination with a disabled vehicle or  
11 combination of disabled vehicles, as provided in paragraph (6)  
12 of subsection (c) of this Section, is exempt from length  
13 limitations.

14 All other combinations not listed in this subsection (b)  
15 may not exceed 60 feet overall dimension.

16 (c) Except as provided in subsections (c-1) and (c-2),  
17 combinations of vehicles may not exceed a total of 2 vehicles  
18 except the following:

19 (1) A truck tractor semitrailer may draw one trailer.

20 (2) A truck tractor semitrailer may draw one converter  
21 dolly.

22 (3) A truck tractor semitrailer may draw one vehicle  
23 that is defined in Chapter 1 as special mobile equipment,  
24 provided the overall dimension does not exceed 60 feet.

25 (4) A truck in transit may draw 3 trucks in transit  
26 coupled together by the triple saddlemount method.

1           (5) Recreational vehicles consisting of 3 vehicles,  
2 provided the following:

3           (A) The total overall dimension does not exceed 60  
4 feet.

5           (B) The towing vehicle is a properly registered  
6 vehicle capable of towing another vehicle using a  
7 fifth-wheel type assembly.

8           (C) The second vehicle in the combination of  
9 vehicles is a recreational vehicle that is towed by a  
10 fifth-wheel assembly. This vehicle must be properly  
11 registered and must be equipped with brakes,  
12 regardless of weight.

13           (D) The third vehicle must be the lightest of the 3  
14 vehicles and be a trailer or semitrailer designed or  
15 used for transporting a boat, all-terrain vehicle,  
16 personal watercraft, or motorcycle.

17           (E) The towed vehicles may be only for the use of  
18 the operator of the towing vehicle.

19           (F) All vehicles must be properly equipped with  
20 operating brakes and safety equipment required by this  
21 Code, except the additional brake requirement in  
22 subdivision (C) of this subparagraph (5).

23           (6) A tow truck in combination with a disabled vehicle  
24 or combination of disabled vehicles, provided the towing  
25 vehicle:

26           (A) Is specifically designed as a tow truck having

1 a gross vehicle weight rating of at least 18,000 pounds  
2 and equipped with air brakes, provided that air brakes  
3 are required only if the towing vehicle is towing a  
4 vehicle, semitrailer, or tractor-trailer combination  
5 that is equipped with air brakes. For the purpose of  
6 this subsection, gross vehicle weight rating, or GVWR,  
7 means the value specified by the manufacturer as the  
8 loaded weight of the tow truck.

9 (B) Is equipped with flashing, rotating, or  
10 oscillating amber lights, visible for at least 500 feet  
11 in all directions.

12 (C) Is capable of utilizing the lighting and  
13 braking systems of the disabled vehicle or combination  
14 of vehicles.

15 (D) Does not engage a tow exceeding 50 highway  
16 miles from the initial point of wreck or disablement to  
17 a place of repair. Any additional movement of the  
18 vehicles may occur only upon issuance of authorization  
19 for that movement under the provisions of Sections  
20 15-301 through 15-319 of this Code.

21 The Department may by rule or regulation prescribe  
22 additional requirements regarding length limitations for a  
23 tow truck towing another vehicle.

24 For purposes of this Section, a tow-dolly that merely  
25 serves as substitute wheels for another legally licensed  
26 vehicle is considered part of the licensed vehicle and not

1 a separate vehicle.

2 (7) Commercial vehicles consisting of 3 vehicles,  
3 provided the following:

4 (A) The total overall dimension does not exceed 65  
5 feet.

6 (B) The towing vehicle is a properly registered  
7 vehicle capable of towing another vehicle using a  
8 fifth-wheel type assembly or a goose-neck hitch ball.

9 (C) The third vehicle must be the lightest of the 3  
10 vehicles and be a trailer or semitrailer.

11 (D) All vehicles must be properly equipped with  
12 operating brakes and safety equipment required by this  
13 Code.

14 (E) The combination of vehicles must be operated by  
15 a person who holds a commercial driver's license (CDL).

16 (F) The combination of vehicles must be en route to  
17 a location where new or used trailers are sold by an  
18 Illinois or out-of-state licensed new or used trailer  
19 dealer.

20 (c-1) A combination of 3 vehicles is allowed access to any  
21 State designated highway if:

22 (1) the length of neither towed vehicle exceeds 28.5  
23 feet;

24 (2) the overall wheel base of the combination of  
25 vehicles does not exceed 62 feet; and

26 (3) the combination of vehicles is en route to a

1 location where new or used trailers are sold by an Illinois  
2 or out-of-state licensed new or used trailer dealer.

3 (c-2) A combination of 3 vehicles is allowed access from  
4 any State designated highway onto any county, township, or  
5 municipal highway for a distance of 5 highway miles for the  
6 purpose of delivery or collection of one or both of the towed  
7 vehicles if:

8 (1) the length of neither towed vehicle exceeds 28.5  
9 feet;

10 (2) the combination of vehicles does not exceed 40,000  
11 pounds in gross weight and 8 feet 6 inches in width;

12 (3) there is no sign prohibiting that access;

13 (4) the route is not being used as a thoroughfare  
14 between State designated highways; and

15 (5) the combination of vehicles is en route to a  
16 location where new or used trailers are sold by an Illinois  
17 or out-of-state licensed new or used trailer dealer.

18 (d) On Class I highways there are no overall length  
19 limitations on motor vehicles operating in combinations  
20 provided:

21 (1) The length of a semitrailer, unladen or with load,  
22 in combination with a truck tractor may not exceed 53 feet.

23 (2) The distance between the kingpin and the center of  
24 the rear axle of a semitrailer longer than 48 feet, in  
25 combination with a truck tractor, may not exceed 45 feet 6  
26 inches.

1           (3) The length of a semitrailer or trailer, unladen or  
2 with load, operated in a truck tractor-semitrailer-trailer  
3 combination, may not exceed 28 feet 6 inches.

4           (4) Maxi-cube combinations, as defined in Chapter 1,  
5 may not exceed 65 feet overall dimension.

6           (5) Combinations of vehicles specifically designed to  
7 transport motor vehicles or boats may not exceed 65 feet  
8 overall dimension. The length limitation is inclusive of  
9 front and rear bumpers but exclusive of the overhang of the  
10 transported vehicles, as provided in paragraph (i) of this  
11 Section.

12           (6) Stinger steered semitrailer vehicles as defined in  
13 Chapter 1, specifically designed to transport motor  
14 vehicles or boats, may not exceed 75 feet overall  
15 dimension. The length limitation is inclusive of front and  
16 rear bumpers but exclusive of the overhang of the  
17 transported vehicles, as provided in paragraph (i) of this  
18 Section.

19           (7) A truck in transit transporting 3 trucks coupled  
20 together by the triple saddlemount method may not exceed 75  
21 feet overall dimension.

22           Vehicles operating during daylight hours when transporting  
23 poles, pipes, machinery, or other objects of a structural  
24 nature that cannot readily be dismembered are exempt from  
25 length limitations, provided that no object may exceed 80 feet  
26 in length and the overall dimension of the vehicle including

1 the load may not exceed 100 feet. This exemption does not apply  
2 to operation on a Saturday, Sunday, or legal holiday. Legal  
3 holidays referred to in this Section are the days on which the  
4 following traditional holidays are celebrated: New Year's Day;  
5 Memorial Day; Independence Day; Labor Day; Thanksgiving Day;  
6 and Christmas Day.

7 Vehicles and loads operated by a public utility while en  
8 route to make emergency repairs to public service facilities or  
9 properties are exempt from length limitations, provided that  
10 during night operations every vehicle and its load must be  
11 equipped with a sufficient number of clearance lamps on both  
12 sides and marker lamps on the extreme ends of any projecting  
13 load to clearly mark the dimensions of the load.

14 A tow truck in combination with a disabled vehicle or  
15 combination of disabled vehicles, as provided in paragraph (6)  
16 of subsection (c) of this Section, is exempt from length  
17 limitations.

18 The length limitations described in this paragraph (d)  
19 shall be exclusive of safety and energy conservation devices,  
20 such as bumpers, refrigeration units or air compressors and  
21 other devices, that the Department may interpret as necessary  
22 for safe and efficient operation; except that no device  
23 excluded under this paragraph shall have by its design or use  
24 the capability to carry cargo.

25 Section 5-35 of the Illinois Administrative Procedure Act  
26 relating to procedures for rulemaking shall not apply to the



1 designation of highways under this paragraph (d).

2 (e) On Class II highways there are no overall length  
3 limitations on motor vehicles operating in combinations,  
4 provided:

5 (1) The length of a semitrailer, unladen or with load,  
6 in combination with a truck tractor, may not exceed 53 feet  
7 overall dimension.

8 (2) The distance between the kingpin and the center of  
9 the rear axle of a semitrailer longer than 48 feet, in  
10 combination with a truck tractor, may not exceed 45 feet 6  
11 inches.

12 (3) A truck tractor-semitrailer-trailer combination  
13 may not exceed 65 feet in dimension from front axle to rear  
14 axle.

15 (4) The length of a semitrailer or trailer, unladen or  
16 with load, operated in a truck tractor-semitrailer-trailer  
17 combination, may not exceed 28 feet 6 inches.

18 (5) Maxi-cube combinations, as defined in Chapter 1,  
19 may not exceed 65 feet overall dimension.

20 (6) A combination of vehicles, specifically designed  
21 to transport motor vehicles or boats, may not exceed 65  
22 feet overall dimension. The length limitation is inclusive  
23 of front and rear bumpers but exclusive of the overhang of  
24 the transported vehicles, as provided in paragraph (i) of  
25 this Section.

26 (7) Stinger steered semitrailer vehicles, as defined

1 in Chapter 1, specifically designed to transport motor  
2 vehicles or boats, may not exceed 75 feet overall  
3 dimension. The length limitation is inclusive of front and  
4 rear bumpers but exclusive of the overhang of the  
5 transported vehicles, as provided in paragraph (i) of this  
6 Section.

7 (8) A truck in transit transporting 3 trucks coupled  
8 together by the triple saddlemount method may not exceed 75  
9 feet overall dimension.

10 Vehicles operating during daylight hours when transporting  
11 poles, pipes, machinery, or other objects of a structural  
12 nature that cannot readily be dismembered are exempt from  
13 length limitations, provided that no object may exceed 80 feet  
14 in length and the overall dimension of the vehicle including  
15 the load may not exceed 100 feet. This exemption does not apply  
16 to operation on a Saturday, Sunday, or legal holiday. Legal  
17 holidays referred to in this Section are the days on which the  
18 following traditional holidays are celebrated: New Year's Day;  
19 Memorial Day; Independence Day; Labor Day; Thanksgiving Day;  
20 and Christmas Day.

21 Vehicles and loads operated by a public utility while en  
22 route to make emergency repairs to public service facilities or  
23 properties are exempt from length limitations, provided that  
24 during night operations every vehicle and its load must be  
25 equipped with a sufficient number of clearance lamps on both  
26 sides and marker lamps on the extreme ends of any projecting

1 load to clearly mark the dimensions of the load.

2 A tow truck in combination with a disabled vehicle or  
3 combination of disabled vehicles, as provided in paragraph (6)  
4 of subsection (c) of this Section, is exempt from length  
5 limitations.

6 Local authorities, with respect to streets and highways  
7 under their jurisdiction, may also by ordinance or resolution  
8 allow length limitations of this subsection (e).

9 The length limitations described in this paragraph (e)  
10 shall be exclusive of safety and energy conservation devices,  
11 such as bumpers, refrigeration units or air compressors and  
12 other devices, that the Department may interpret as necessary  
13 for safe and efficient operation; except that no device  
14 excluded under this paragraph shall have by its design or use  
15 the capability to carry cargo.

16 (e-1) Combinations of vehicles not exceeding 65 feet  
17 overall length are allowed access as follows:

18 (1) From any State designated highway onto any county,  
19 township, or municipal highway for a distance of 5 highway  
20 miles for the purpose of loading and unloading, provided:

21 (A) The vehicle does not exceed 80,000 ~~73,280~~  
22 pounds in gross weight and 8 feet 6 inches in width.

23 (B) There is no sign prohibiting that access.

24 (C) The route is not being used as a thoroughfare  
25 between State designated highways.

26 (2) From any State designated highway onto any county

1 or township highway for a distance of 5 highway miles or  
2 onto any municipal highway for a distance of one highway  
3 mile for the purpose of food, fuel, repairs, and rest,  
4 provided:

5 (A) The vehicle does not exceed 80,000 ~~73,200~~  
6 pounds in gross weight and 8 feet 6 inches in width.

7 (B) There is no sign prohibiting that access.

8 (C) The route is not being used as a thoroughfare  
9 between State designated highways.

10 (e-2) Except as provided in subsection (e-3), combinations  
11 of vehicles over 65 feet in length, with no overall length  
12 limitation except as provided in subsections (d) and (e) of  
13 this Section, are allowed access as follows:

14 (1) From a Class I highway onto any street or highway  
15 for a distance of one highway mile for the purpose of  
16 loading, unloading, food, fuel, repairs, and rest,  
17 provided there is no sign prohibiting that access.

18 (2) From a Class I or Class II highway onto any State  
19 highway or any locally designated highway for a distance of  
20 5 highway miles for the purpose of loading, unloading,  
21 food, fuel, repairs, and rest.

22 (e-3) Combinations of vehicles over 65 feet in length  
23 operated by household goods carriers, with no overall length  
24 limitations except as provided in subsections (d) and (e) of  
25 this Section, have unlimited access to points of loading and  
26 unloading.

1 Section 5-35 of the Illinois Administrative Procedure Act  
2 relating to procedures for rulemaking shall not apply to the  
3 designation of highways under this paragraph (e).

4 (f) On Class III and other non-designated State highways,  
5 the length limitations for vehicles in combination are as  
6 follows:

7 (1) Truck tractor-semitrailer combinations, must  
8 comply with either a maximum 55 feet overall wheel base or  
9 a maximum 65 feet extreme overall dimension.

10 (2) Semitrailers, unladen or with load, may not exceed  
11 53 feet overall dimension.

12 (3) No truck tractor-semitrailer-trailer combination  
13 may exceed 60 feet extreme overall dimension.

14 (4) The distance between the kingpin and the center  
15 axle of a semitrailer longer than 48 feet, in combination  
16 with a truck tractor, may not exceed 42 feet 6 inches.

17 (g) Length limitations in the preceding subsections of this  
18 Section 15-107 do not apply to the following:

19 (1) Vehicles operated in the daytime, except on  
20 Saturdays, Sundays, or legal holidays, when transporting  
21 poles, pipe, machinery, or other objects of a structural  
22 nature that cannot readily be dismembered, provided the  
23 overall length of vehicle and load may not exceed 100 feet  
24 and no object exceeding 80 feet in length may be  
25 transported unless a permit has been obtained as authorized  
26 in Section 15-301.

1           (2) Vehicles and loads operated by a public utility  
2 while en route to make emergency repairs to public service  
3 facilities or properties, but during night operation every  
4 vehicle and its load must be equipped with a sufficient  
5 number of clearance lamps on both sides and marker lamps  
6 upon the extreme ends of any projecting load to clearly  
7 mark the dimensions of the load.

8           (3) A tow truck in combination with a disabled vehicle  
9 or combination of disabled vehicles, provided the towing  
10 vehicle meets the following conditions:

11           (A) It is specifically designed as a tow truck  
12 having a gross vehicle weight rating of at least 18,000  
13 pounds and equipped with air brakes, provided that air  
14 brakes are required only if the towing vehicle is  
15 towing a vehicle, semitrailer, or tractor-trailer  
16 combination that is equipped with air brakes.

17           (B) It is equipped with flashing, rotating, or  
18 oscillating amber lights, visible for at least 500 feet  
19 in all directions.

20           (C) It is capable of utilizing the lighting and  
21 braking systems of the disabled vehicle or combination  
22 of vehicles.

23           (D) It does not engage in a tow exceeding 50 miles  
24 from the initial point of wreck or disablement.

25           The Department may by rule or regulation prescribe  
26 additional requirements regarding length limitations for a tow

1 truck towing another vehicle. The towing vehicle, however, may  
2 tow any disabled vehicle from the initial point of wreck or  
3 disablement to a point where repairs are actually to occur.  
4 This movement shall be valid only on State routes. The tower  
5 must abide by posted bridge weight limits.

6 For the purpose of this subsection, gross vehicle weight  
7 rating, or GVWR, shall mean the value specified by the  
8 manufacturer as the loaded weight of the tow truck. Legal  
9 holidays referred to in this Section shall be specified as the  
10 day on which the following traditional holidays are celebrated:

11 New Year's Day;  
12 Memorial Day;  
13 Independence Day;  
14 Labor Day;  
15 Thanksgiving Day; and  
16 Christmas Day.

17 (h) The load upon any vehicle operated alone, or the load  
18 upon the front vehicle of a combination of vehicles, shall not  
19 extend more than 3 feet beyond the front wheels of the vehicle  
20 or the front bumper of the vehicle if it is equipped with a  
21 front bumper. The provisions of this subsection (h) shall not  
22 apply to any vehicle or combination of vehicles specifically  
23 designed for the collection and transportation of waste,  
24 garbage, or recyclable materials during the vehicle's  
25 operation in the course of collecting garbage, waste, or  
26 recyclable materials if the vehicle is traveling at a speed not

1 in excess of 15 miles per hour during the vehicle's operation  
2 and in the course of collecting garbage, waste, or recyclable  
3 materials. However, in no instance shall the load extend more  
4 than 7 feet beyond the front wheels of the vehicle or the front  
5 bumper of the vehicle if it is equipped with a front bumper.

6 (i) The load upon the front vehicle of a combination of  
7 vehicles specifically designed to transport motor vehicles  
8 shall not extend more than 3 feet beyond the foremost part of  
9 the transporting vehicle and the load upon the rear  
10 transporting vehicle shall not extend more than 4 feet beyond  
11 the rear of the bed or body of the vehicle. This paragraph  
12 shall only be applicable upon highways designated in paragraphs  
13 (d) and (e) of this Section.

14 (j) Articulated vehicles comprised of 2 sections, neither  
15 of which exceeds a length of 42 feet, designed for the carrying  
16 of more than 10 persons, may be up to 60 feet in length, not  
17 including energy absorbing bumpers, provided that the vehicles  
18 are:

19 1. operated by or for any public body or motor carrier  
20 authorized by law to provide public transportation  
21 services; or

22 2. operated in local public transportation service by  
23 any other person and the municipality in which the service  
24 is to be provided approved the operation of the vehicle.

25 (j-1) (Blank).

26 (k) Any person who is convicted of violating this Section



1 is subject to the penalty as provided in paragraph (b) of  
2 Section 15-113.

3 (1) (Blank).

4 (Source: P.A. 93-177, eff. 7-11-03; 93-1023, eff. 8-25-04;  
5 94-713, eff. 6-1-06.)

6 (625 ILCS 5/15-111) (from Ch. 95 1/2, par. 15-111)

7 Sec. 15-111. Wheel and axle loads and gross weights.

8 (a) On non-designated highways, no vehicle or combination  
9 of vehicles equipped with pneumatic tires may be operated,  
10 unladen or with load, when the total weight transmitted to the  
11 road surface exceeds 20,000 ~~18,000~~ pounds on a single axle or  
12 34,000 ~~32,000~~ pounds on a tandem axle with no axle within the  
13 tandem exceeding 20,000 ~~18,000~~ pounds except:

14 (1) when a different limit is established and posted in  
15 accordance with Section 15-316 of this Code;

16 (2) vehicles for which the Department of  
17 Transportation and local authorities issue overweight  
18 permits under authority of Section 15-301 of this Code;

19 (3) tow trucks subject to the conditions provided in  
20 subsection (d) may not exceed 24,000 pounds on a single  
21 rear axle or 44,000 pounds on a tandem rear axle;

22 (4) any single axle of a 2-axle truck weighing 36,000  
23 pounds or less and not a part of a combination of vehicles,  
24 shall not exceed 20,000 pounds;

25 (5) any single axle of a 2-axle truck equipped with a

1 personnel lift or digger derrick, weighing 36,000 pounds or  
2 less, owned and operated by a public utility, shall not  
3 exceed 20,000 pounds;

4 (6) any single axle of a 2-axle truck specially  
5 equipped with a front loading compactor used exclusively  
6 for garbage, refuse, or recycling may not exceed 20,000  
7 pounds per axle, provided that the gross weight of the  
8 vehicle does not exceed 40,000 pounds;

9 (7) a truck, not in combination and specially equipped  
10 with a selfcompactor or an industrial roll-off hoist and  
11 roll-off container, used exclusively for garbage or refuse  
12 operations may, when laden, transmit upon the road surface  
13 the following maximum weights: 22,000 pounds on a single  
14 axle; 40,000 pounds on a tandem axle;

15 (8) a truck, not in combination and used exclusively  
16 for the collection of rendering materials, may, when laden,  
17 transmit upon the road surface the following maximum  
18 weights: 22,000 pounds on a single axle; 40,000 pounds on a  
19 tandem axle;

20 (9) tandem axles on a 3-axle truck registered as a  
21 Special Hauling Vehicle, manufactured prior to or in the  
22 model year of 2014 and first registered in Illinois prior  
23 to January 1, 2015, with a distance greater than 72 inches  
24 but not more than 96 inches between any series of 2 axles,  
25 is allowed a combined weight on the series not to exceed  
26 36,000 pounds and neither axle of the series may exceed

1        20,000 ~~18,000~~ pounds. Any vehicle of this type manufactured  
2        after the model year of 2014 or first registered in  
3        Illinois after December 31, 2014 may not exceed a combined  
4        weight of 34,000 ~~32,000~~ pounds through the series of 2  
5        axles and neither axle of the series may exceed 20,000  
6        ~~18,000~~ pounds;

7            (10) a 4-axle truck mixer registered as a Special  
8        Hauling Vehicle, used exclusively for the mixing and  
9        transportation of concrete in the plastic state and  
10       manufactured prior to or in the model year of 2014 and  
11       first registered in Illinois prior to January 1, 2015, is  
12       allowed the following maximum weights: 20,000 pounds on any  
13       single axle; 36,000 pounds on any series of 2 axles greater  
14       than 72 inches but not more than 96 inches; and 34,000  
15       pounds on any series of 2 axles greater than 40 inches but  
16       not more than 72 inches;

17            (11) 4-axle vehicles or a 5 or more axle combination of  
18        vehicles: The weight transmitted upon the road surface  
19        through any series of 3 axles whose centers are more than  
20        96 inches apart, measured between extreme axles in the  
21        series, may not exceed those allowed in the table contained  
22        in subsection (f) of this Section. No axle or tandem axle  
23        of the series may exceed the maximum weight permitted under  
24        this Section for a single or tandem axle.

25        No vehicle or combination of vehicles equipped with other  
26        than pneumatic tires may be operated, unladen or with load,

1 upon the highways of this State when the gross weight on the  
 2 road surface through any wheel exceeds 800 pounds per inch  
 3 width of tire tread or when the gross weight on the road  
 4 surface through any axle exceeds 16,000 pounds.

5 (b) On non-designated highways, the gross weight of  
 6 vehicles and combination of vehicles including the weight of  
 7 the vehicle or combination and its maximum load shall be  
 8 subject to the federal bridge formula provided in subsection  
 9 (f) of this Section ~~foregoing limitations and further shall not~~  
 10 ~~exceed the following gross weights dependent upon the number of~~  
 11 ~~axles and distance between extreme axles of the vehicle or~~  
 12 ~~combination measured longitudinally to the nearest foot.~~

13 ~~VEHICLES HAVING 2 AXLES ..... 36,000 pounds~~

<del>VEHICLES OR COMBINATIONS</del>			
<del>HAVING 3 AXLES</del>			
<del>With Tandem</del>		<del>With or</del>	
<del>Axles</del>		<del>Without</del>	
		<del>Tandem Axles</del>	
<del>Minimum</del>		<del>Minimum</del>	
<del>distance to</del>	<del>Maximum</del>	<del>distance to</del>	<del>Maximum</del>
<del>nearest foot</del>	<del>Gross</del>	<del>nearest foot</del>	<del>Gross</del>
<del>between</del>	<del>Weight</del>	<del>between</del>	<del>Weight</del>
<del>extreme axles</del>	<del>(pounds)</del>	<del>extreme axles</del>	<del>(pounds)</del>
<del>10 feet</del>	<del>41,000</del>	<del>16 feet</del>	<del>46,000</del>

1	<del>11</del>	<del>42,000</del>	17	47,000
2	<del>12</del>	<del>43,000</del>	18	47,500
3	<del>13</del>	<del>44,000</del>	19	48,000
4	14	44,500	20	49,000
5	<del>15</del>	<del>45,000</del>	<del>21 feet or more</del>	50,000

6 ~~VEHICLES OR COMBINATIONS HAVING 4 AXLES~~

7	<del>Minimum</del>		<del>Minimum</del>	
8	<del>distance to</del>	Maximum	<del>distance to</del>	Maximum
9	<del>nearest foot</del>	Gross	<del>nearest foot</del>	Gross
10	<del>between</del>	Weight	<del>between</del>	Weight
11	<del>extreme axles</del>	<del>(pounds)</del>	<del>extreme axles</del>	<del>(pounds)</del>
12	<del>15 feet</del>	50,000	<del>26 feet</del>	57,500
13	<del>16</del>	50,500	27	58,000
14	<del>17</del>	51,500	28	58,500
15	<del>18</del>	52,000	29	59,500
16	<del>19</del>	52,500	30	60,000
17	20	53,500	31	60,500
18	<del>21</del>	54,000	32	61,500
19	<del>22</del>	54,500	33	62,000
20	<del>23</del>	55,500	34	62,500
21	<del>24</del>	56,000	35	63,500
22	<del>25</del>	56,500	<del>36 feet or more</del>	64,000

23 ~~A vehicle not in a combination having more than 4 axles may~~  
 24 ~~not exceed the weight in the table in this subsection (b) for 4~~  
 25 ~~axles measured between the extreme axles of the vehicle.~~

1 ~~COMBINATIONS HAVING 5 OR MORE AXLES~~

2 <del>Minimum distance to</del>	<del>Maximum</del>
3 <del>nearest foot between</del>	<del>Gross Weight</del>
4 <del>extreme axles</del>	<del>(pounds)</del>
5 <del>42 feet or less</del>	<del>72,000</del>
6 <del>43</del>	<del>73,000</del>
7 <del>44 feet or more</del>	<del>73,280</del>

8 VEHICLES OPERATING ON CRAWLER TYPE TRACKS . . . . 40,000 pounds

9 TRUCKS EQUIPPED WITH SELFCOMPACTORS

10 OR ROLL-OFF HOISTS AND ROLL-OFF CONTAINERS FOR GARBAGE,

11 REFUSE, OR RECYCLING HAULS ONLY AND TRUCKS USED FOR

12 THE COLLECTION OF RENDERING MATERIALS

13 On Highway Not Part of National System

14 of Interstate and Defense Highways

15 with 2 axles 36,000 pounds

16 with 3 axles 54,000 pounds

17 TWO AXLE TRUCKS EQUIPPED WITH

18 A FRONT LOADING COMPACTOR USED EXCLUSIVELY

19 FOR THE COLLECTION OF GARBAGE, REFUSE, OR RECYCLING

20 with 2 axles 40,000 pounds

21 A 4-axle truck mixer registered as a Special Hauling

1 Vehicle, used exclusively for mixing and transportation of  
2 concrete in the plastic state, manufactured before or in the  
3 model year of 2014, and first registered in Illinois before  
4 January 1, 2015, is allowed a maximum gross weight listed in  
5 the table of subsection (f) of this Section for 4 axles. This  
6 vehicle, while loaded with concrete in the plastic state, is  
7 not subject to the series of 3 axles requirement provided for  
8 in subdivision (a)(11) of this Section, but no axle or tandem  
9 axle of the series may exceed the maximum weight permitted  
10 under subdivision (a)(10) of this Section.

11 (b-1) As used in this Section, a "recycling haul" or  
12 "recycling operation" means the hauling of segregated,  
13 non-hazardous, non-special, homogeneous non-putrescible  
14 materials, such as paper, glass, cans, or plastic, for  
15 subsequent use in the secondary materials market.

16 (c) Cities having a population of more than 50,000 may  
17 permit by ordinance axle loads on 2 axle motor vehicles 33 1/2%  
18 above those provided for herein, but the increase shall not  
19 become effective until the city has officially notified the  
20 Department of the passage of the ordinance and shall not apply  
21 to those vehicles when outside of the limits of the city, nor  
22 shall the gross weight of any 2 axle motor vehicle operating  
23 over any street of the city exceed 40,000 pounds.

24 (d) Weight limitations shall not apply to vehicles  
25 (including loads) operated by a public utility when  
26 transporting equipment required for emergency repair of public

1 utility facilities or properties or water wells.

2 A combination of vehicles, including a tow truck and a  
3 disabled vehicle or disabled combination of vehicles, that  
4 exceeds the weight restriction imposed by this Code, may be  
5 operated on a public highway in this State provided that  
6 neither the disabled vehicle nor any vehicle being towed nor  
7 the tow truck itself shall exceed the weight limitations  
8 permitted under this Chapter. During the towing operation,  
9 neither the tow truck nor the vehicle combination shall exceed  
10 24,000 pounds on a single rear axle and 44,000 pounds on a  
11 tandem rear axle, provided the towing vehicle:

12 (1) is specifically designed as a tow truck having a  
13 gross vehicle weight rating of at least 18,000 pounds and  
14 is equipped with air brakes, provided that air brakes are  
15 required only if the towing vehicle is towing a vehicle,  
16 semitrailer, or tractor-trailer combination that is  
17 equipped with air brakes;

18 (2) is equipped with flashing, rotating, or  
19 oscillating amber lights, visible for at least 500 feet in  
20 all directions;

21 (3) is capable of utilizing the lighting and braking  
22 systems of the disabled vehicle or combination of vehicles;  
23 and

24 (4) does not engage in a tow exceeding 20 miles from  
25 the initial point of wreck or disablement. Any additional  
26 movement of the vehicles may occur only upon issuance of



1 authorization for that movement under the provisions of  
2 Sections 15-301 through 15-319 of this Code. The towing  
3 vehicle, however, may tow any disabled vehicle from the  
4 initial point of wreck or disablement to a point where  
5 repairs are actually to occur. This movement shall be valid  
6 only on State routes. The tower must abide by posted bridge  
7 weight limits.

8 Gross weight limits shall not apply to the combination of  
9 the tow truck and vehicles being towed. The tow truck license  
10 plate must cover the operating empty weight of the tow truck  
11 only. The weight of each vehicle being towed shall be covered  
12 by a valid license plate issued to the owner or operator of the  
13 vehicle being towed and displayed on that vehicle. If no valid  
14 plate issued to the owner or operator of that vehicle is  
15 displayed on that vehicle, or the plate displayed on that  
16 vehicle does not cover the weight of the vehicle, the weight of  
17 the vehicle shall be covered by the third tow truck plate  
18 issued to the owner or operator of the tow truck and  
19 temporarily affixed to the vehicle being towed. If a roll-back  
20 carrier is registered and being used as a tow truck, however,  
21 the license plate or plates for the tow truck must cover the  
22 gross vehicle weight, including any load carried on the bed of  
23 the roll-back carrier.

24 The Department may by rule or regulation prescribe  
25 additional requirements. However, nothing in this Code shall  
26 prohibit a tow truck under instructions of a police officer

1 from legally clearing a disabled vehicle, that may be in  
2 violation of weight limitations of this Chapter, from the  
3 roadway to the berm or shoulder of the highway. If in the  
4 opinion of the police officer that location is unsafe, the  
5 officer is authorized to have the disabled vehicle towed to the  
6 nearest place of safety.

7 For the purpose of this subsection, gross vehicle weight  
8 rating, or GVWR, shall mean the value specified by the  
9 manufacturer as the loaded weight of the tow truck.

10 (e) No vehicle or combination of vehicles equipped with  
11 pneumatic tires shall be operated, unladen or with load, upon  
12 the highways of this State in violation of the provisions of  
13 any permit issued under the provisions of Sections 15-301  
14 through 15-319 of this Chapter.

15 (f) ~~No On designated Class I, II, or III highways and the~~  
16 ~~National System of Interstate and Defense Highways, no~~ vehicle  
17 or combination of vehicles with pneumatic tires may be  
18 operated, unladen or with load, when the total weight on the  
19 road surface exceeds the following: 20,000 pounds on a single  
20 axle; 34,000 pounds on a tandem axle with no axle within the  
21 tandem exceeding 20,000 pounds; 80,000 pounds gross weight for  
22 vehicle combinations of 5 or more axles; or a total weight on a  
23 group of 2 or more consecutive axles in excess of that weight  
24 produced by the application of the following formula:  $W = 500$   
25 times the sum of (LN divided by N-1) + 12N + 36, where "W"  
26 equals overall total weight on any group of 2 or more

1 consecutive axles to the nearest 500 pounds, "L" equals the  
 2 distance measured to the nearest foot between extremes of any  
 3 group of 2 or more consecutive axles, and "N" equals the number  
 4 of axles in the group under consideration.

5 The above formula when expressed in tabular form results in  
 6 allowable loads as follows:

7	Distance measured					
8	to the nearest					
9	foot between the					
10	extremes of any		Maximum weight in pounds			
11	group of 2 or		of any group of			
12	more consecutive		2 or more consecutive axles			
13	axles					
14	feet	2 axles	3 axles	4 axles	5 axles	6 axles
15	4	34,000				
16	5	34,000				
17	6	34,000				
18	7	34,000				
19	8	38,000*	42,000			
20	9	39,000	42,500			
21	10	40,000	43,500			
22	11		44,000			
23	12		45,000	50,000		
24	13		45,500	50,500		
25	14		46,500	51,500		

1	15	47,000	52,000		
2	16	48,000	52,500	58,000	
3	17	48,500	53,500	58,500	
4	18	49,500	54,000	59,000	
5	19	50,000	54,500	60,000	
6	20	51,000	55,500	60,500	66,000
7	21	51,500	56,000	61,000	66,500
8	22	52,500	56,500	61,500	67,000
9	23	53,000	57,500	62,500	68,000
10	24	54,000	58,000	63,000	68,500
11	25	54,500	58,500	63,500	69,000
12	26	55,500	59,500	64,000	69,500
13	27	56,000	60,000	65,000	70,000
14	28	57,000	60,500	65,500	71,000
15	29	57,500	61,500	66,000	71,500
16	30	58,500	62,000	66,500	72,000
17	31	59,000	62,500	67,500	72,500
18	32	60,000	63,500	68,000	73,000
19	33		64,000	68,500	74,000
20	34		64,500	69,000	74,500
21	35		65,500	70,000	75,000
22	36		66,000	70,500	75,500
23	37		66,500	71,000	76,000
24	38		67,500	72,000	77,000
25	39		68,000	72,500	77,500
26	40		68,500	73,000	78,000

1	41	69,500	73,500	78,500
2	42	70,000	74,000	79,000
3	43	70,500	75,000	80,000
4	44	71,500	75,500	
5	45	72,000	76,000	
6	46	72,500	76,500	
7	47	73,500	77,500	
8	48	74,000	78,000	
9	49	74,500	78,500	
10	50	75,500	79,000	
11	51	76,000	80,000	
12	52	76,500		
13	53	77,500		
14	54	78,000		
15	55	78,500		
16	56	79,500		
17	57	80,000		

18 \*If the distance between 2 axles is 96 inches or less, the 2  
19 axles are tandem axles and the maximum total weight may not  
20 exceed 34,000 pounds, notwithstanding the higher limit  
21 resulting from the application of the formula.

22 Vehicles not in a combination having more than 4 axles may  
23 not exceed the weight in the table in this subsection (f) for 4  
24 axles measured between the extreme axles of the vehicle.

25 Vehicles in a combination having more than 6 axles may not  
26 exceed the weight in the table in this subsection (f) for 6

1 axles measured between the extreme axles of the combination.

2 Local authorities, with respect to streets and highways  
3 under their jurisdiction, without additional fees, may also by  
4 ordinance or resolution allow the weight limitations of this  
5 subsection, provided the maximum gross weight on any one axle  
6 shall not exceed 20,000 pounds and the maximum total weight on  
7 any tandem axle shall not exceed 34,000 pounds, on designated  
8 highways when appropriate regulatory signs giving notice are  
9 erected upon the street or highway or portion of any street or  
10 highway affected by the ordinance or resolution.

11 The following are exceptions to the above formula:

12 (1) Two consecutive sets of tandem axles may carry a  
13 total weight of 34,000 pounds each if the overall distance  
14 between the first and last axles of the consecutive sets of  
15 tandem axles is 36 feet or more.

16 (2) Vehicles for which a different limit is established  
17 and posted in accordance with Section 15-316 of this Code.

18 (3) Vehicles for which the Department of  
19 Transportation and local authorities issue overweight  
20 permits under authority of Section 15-301 of this Code.  
21 These vehicles are not subject to the bridge formula.

22 (4) Tow trucks subject to the conditions provided in  
23 subsection (d) may not exceed 24,000 pounds on a single  
24 rear axle or 44,000 pounds on a tandem rear axle.

25 (5) A tandem axle on a 3-axle truck registered as a  
26 Special Hauling Vehicle, manufactured prior to or in the

1 model year of 2014, and registered in Illinois prior to  
2 January 1, 2015, with a distance between 2 axles in a  
3 series greater than 72 inches but not more than 96 inches  
4 may not exceed a total weight of 36,000 pounds and neither  
5 axle of the series may exceed 18,000 pounds.

6 (6) A truck not in combination, equipped with a self  
7 compactor or an industrial roll-off hoist and roll-off  
8 container, used exclusively for garbage, refuse, or  
9 recycling operations, may, when laden, transmit upon the  
10 road surface, except when on part of the National System of  
11 Interstate and Defense Highways, the following maximum  
12 weights: 22,000 pounds on a single axle; 40,000 pounds on a  
13 tandem axle; 36,000 pounds gross weight on a 2-axle  
14 vehicle; 54,000 pounds gross weight on a 3-axle vehicle.  
15 This vehicle is not subject to the bridge formula.

16 (7) Combinations of vehicles, registered as Special  
17 Hauling Vehicles that include a semitrailer manufactured  
18 prior to or in the model year of 2014, and registered in  
19 Illinois prior to January 1, 2015, having 5 axles with a  
20 distance of 42 feet or less between extreme axles, may not  
21 exceed the following maximum weights: 18,000 pounds on a  
22 single axle; 32,000 pounds on a tandem axle; and 72,000  
23 pounds gross weight. This combination of vehicles is not  
24 subject to the bridge formula. For all those combinations  
25 of vehicles that include a semitrailer manufactured after  
26 the effective date of this amendatory Act of the 92nd

1 General Assembly, the overall distance between the first  
2 and last axles of the 2 sets of tandems must be 18 feet 6  
3 inches or more. Any combination of vehicles that has had  
4 its cargo container replaced in its entirety after December  
5 31, 2014 may not exceed the weights allowed by the bridge  
6 formula.

7 (8) A 4-axle truck mixer registered as a Special  
8 Hauling Vehicle, used exclusively for the mixing and  
9 transportation of concrete in the plastic state,  
10 manufactured before or in the model year of 2014, first  
11 registered in Illinois before January 1, 2015, and not  
12 operated on a highway that is part of the National System  
13 of Interstate Highways, is allowed the following maximum  
14 weights: 20,000 pounds on any single axle; 36,000 pounds on  
15 a series of axles greater than 72 inches but not more than  
16 96 inches; and 34,000 pounds on any series of 2 axles  
17 greater than 40 inches but not more than 72 inches. The  
18 gross weight of this vehicle may not exceed the weights  
19 allowed by the bridge formula for 4 axles. The bridge  
20 formula does not apply to any series of 3 axles while the  
21 vehicle is transporting concrete in the plastic state, but  
22 no axle or tandem axle of the series may exceed the maximum  
23 weight permitted under this subsection (f).

24 No vehicle or combination of vehicles equipped with other  
25 than pneumatic tires may be operated, unladen or with load,  
26 upon the highways of this State when the gross weight on the



1 road surface through any wheel exceeds 800 pounds per inch  
2 width of tire tread or when the gross weight on the road  
3 surface through any axle exceeds 16,000 pounds.

4 (f-1) A vehicle and load not exceeding 80,000 pounds is  
5 allowed travel on non-designated highways so long as there is  
6 no sign prohibiting that access. ~~A vehicle and load not~~  
7 ~~exceeding 73,280 pounds is allowed access as follows:~~

8 ~~(1) From any State designated highway onto any county,~~  
9 ~~township, or municipal highway for a distance of 5 highway~~  
10 ~~miles for the purpose of loading and unloading, provided:~~

11 ~~(A) The vehicle and load does not exceed 8 feet 6~~  
12 ~~inches in width and 65 feet overall length.~~

13 ~~(B) There is no sign prohibiting that access.~~

14 ~~(C) The route is not being used as a thoroughfare~~  
15 ~~between State designated highways.~~

16 ~~(2) From any State designated highway onto any county~~  
17 ~~or township highway for a distance of 5 highway miles, or~~  
18 ~~any municipal highway for a distance of one highway mile~~  
19 ~~for the purpose of food, fuel, repairs, and rest, provided:~~

20 ~~(A) The vehicle and load does not exceed 8 feet 6~~  
21 ~~inches in width and 65 feet overall length.~~

22 ~~(B) There is no sign prohibiting that access.~~

23 ~~(C) The route is not being used as a thoroughfare~~  
24 ~~between State designated highways.~~

25 ~~(f-2) A vehicle and load greater than 73,280 pounds in~~  
26 ~~weight but not exceeding 80,000 pounds is allowed access as~~

1 ~~follows:~~

2 ~~(1) From a Class I highway onto any street or highway~~  
3 ~~for a distance of one highway mile for the purpose of~~  
4 ~~loading, unloading, food, fuel, repairs, and rest,~~  
5 ~~provided there is no sign prohibiting that access.~~

6 ~~(2) From a Class I, II, or III highway onto any State~~  
7 ~~highway or any local designated highway for a distance of 5~~  
8 ~~highway miles for the purpose of loading, unloading, food,~~  
9 ~~fuel, repairs, and rest.~~

10 ~~Section 5-35 of the Illinois Administrative Procedure Act~~  
11 ~~relating to procedures for rulemaking shall not apply to the~~  
12 ~~designation of highways under this subsection.~~

13 (g) No person shall operate a vehicle or combination of  
14 vehicles over a bridge or other elevated structure constituting  
15 part of a highway with a gross weight that is greater than the  
16 maximum weight permitted by the Department, when the structure  
17 is sign posted as provided in this Section.

18 (h) The Department upon request from any local authority  
19 shall, or upon its own initiative may, conduct an investigation  
20 of any bridge or other elevated structure constituting a part  
21 of a highway, and if it finds that the structure cannot with  
22 safety to itself withstand the weight of vehicles otherwise  
23 permissible under this Code the Department shall determine and  
24 declare the maximum weight of vehicles that the structures can  
25 withstand, and shall cause or permit suitable signs stating  
26 maximum weight to be erected and maintained before each end of

1 the structure. No person shall operate a vehicle or combination  
2 of vehicles over any structure with a gross weight that is  
3 greater than the posted maximum weight.

4 (i) Upon the trial of any person charged with a violation  
5 of subsections (g) or (h) of this Section, proof of the  
6 determination of the maximum allowable weight by the Department  
7 and the existence of the signs, constitutes conclusive evidence  
8 of the maximum weight that can be maintained with safety to the  
9 bridge or structure.

10 (Source: P.A. 94-464, eff. 1-1-06; 94-926, eff. 1-1-07; 95-51,  
11 eff. 1-1-08.)

12 (625 ILCS 5/15-112) (from Ch. 95 1/2, par. 15-112)

13 Sec. 15-112. Officers to weigh vehicles and require removal  
14 of excess loads.

15 (a) Any police officer having reason to believe that the  
16 weight of a vehicle and load is unlawful shall require the  
17 driver to stop and submit to a weighing of the same either by  
18 means of a portable or stationary scales that have been tested  
19 and approved at a frequency prescribed by the Illinois  
20 Department of Agriculture, or for those scales operated by the  
21 State, when such tests are requested by the Department of State  
22 Police, whichever is more frequent. If such scales are not  
23 available at the place where such vehicle is stopped, the  
24 police officer shall require that such vehicle be driven to the  
25 nearest available scale that has been tested and approved

1 pursuant to this Section by the Illinois Department of  
2 Agriculture. Notwithstanding any provisions of the Weights and  
3 Measures Act or the United States Department of Commerce NIST  
4 handbook 44, multi or single draft weighing is an acceptable  
5 method of weighing by law enforcement for determining a  
6 violation of Chapter 3 or 15 of this Code. Law enforcement is  
7 exempt from the requirements of commercial weighing  
8 established in NIST handbook 44.

9 Within 18 months after the effective date of this  
10 amendatory Act of the 91st General Assembly, all municipal and  
11 county officers, technicians, and employees who set up and  
12 operate portable scales for wheel load or axle load or both and  
13 issue citations based on the use of portable scales for wheel  
14 load or axle load or both and who have not successfully  
15 completed initial classroom and field training regarding the  
16 set up and operation of portable scales, shall attend and  
17 successfully complete initial classroom and field training  
18 administered by the Illinois Law Enforcement Training  
19 Standards Board.

20 (b) Whenever an officer, upon weighing a vehicle and the  
21 load, determines that the weight is unlawful, such officer  
22 shall require the driver to stop the vehicle in a suitable  
23 place and remain standing until such portion of the load is  
24 removed as may be necessary to reduce the weight of the vehicle  
25 to the limit permitted under this Chapter, or to the limit  
26 permitted under the terms of a permit issued pursuant to

1 Sections 15-301 through 15-318 and shall forthwith arrest the  
2 driver or owner. All material so unloaded shall be cared for by  
3 the owner or operator of the vehicle at the risk of such owner  
4 or operator; however, whenever a 3 or 4 axle vehicle with a  
5 tandem axle dimension greater than 72 inches, but less than 96  
6 inches and registered as a Special Hauling Vehicle is  
7 transporting asphalt or concrete in the plastic state that  
8 exceeds axle weight or gross weight limits by less than 4,000  
9 pounds, the owner or operator of the vehicle shall accept the  
10 arrest ticket or tickets for the alleged violations under this  
11 Section and proceed without shifting or reducing the load being  
12 transported or may shift or reduce the load under the  
13 provisions of subsection (d) or (e) of this Section, when  
14 applicable. Any fine imposed following an overweight violation  
15 by a vehicle registered as a Special Hauling Vehicle  
16 transporting asphalt or concrete in the plastic state shall be  
17 paid as provided in subsection 4 of paragraph (a) of Section  
18 16-105 of this Code.

19 (c) The Department of Transportation may, at the request of  
20 the Department of State Police, erect appropriate regulatory  
21 signs on any State highway directing second division vehicles  
22 to a scale. The Department of Transportation may also, at the  
23 direction of any State Police officer, erect portable  
24 regulating signs on any highway directing second division  
25 vehicles to a portable scale. Every such vehicle, pursuant to  
26 such sign, shall stop and be weighed.

1 (d) Whenever any axle load of a vehicle exceeds the axle or  
2 tandem axle weight limits permitted by paragraph (a) or (f) of  
3 Section 15-111 by 2000 pounds or less, the owner or operator of  
4 the vehicle must shift or remove the excess so as to comply  
5 with paragraph (a) or (f) of Section 15-111. No overweight  
6 arrest ticket shall be issued to the owner or operator of the  
7 vehicle by any officer if the excess weight is shifted or  
8 removed as required by this paragraph.

9 (e) Whenever the gross weight of a vehicle with a  
10 registered gross weight of 80,000 ~~73,280~~ pounds or less exceeds  
11 the weight limits of paragraph (b) or (f) of Section 15-111 of  
12 this Chapter by 2000 pounds or less, the owner or operator of  
13 the vehicle must remove the excess. Whenever the gross weight  
14 of a vehicle with a registered gross weight of 80,000 ~~73,281~~  
15 pounds or more exceeds the weight limits of paragraph (b) or  
16 (f) of Section 15-111 by 1,000 pounds or less or 2,000 pounds  
17 or less if weighed on wheel load weighers, the owner or  
18 operator of the vehicle must remove the excess. In either case  
19 no arrest ticket for any overweight violation of this Code  
20 shall be issued to the owner or operator of the vehicle by any  
21 officer if the excess weight is removed as required by this  
22 paragraph. A person who has been granted a special permit under  
23 Section 15-301 of this Code shall not be granted a tolerance on  
24 wheel load weighers.

25 (f) Whenever an axle load of a vehicle exceeds axle weight  
26 limits allowed by the provisions of a permit an arrest ticket

1 shall be issued, but the owner or operator of the vehicle may  
2 shift the load so as to comply with the provisions of the  
3 permit. Where such shifting of a load to comply with the permit  
4 is accomplished, the owner or operator of the vehicle may then  
5 proceed.

6 (g) Any driver of a vehicle who refuses to stop and submit  
7 his vehicle and load to weighing after being directed to do so  
8 by an officer or removes or causes the removal of the load or  
9 part of it prior to weighing is guilty of a business offense  
10 and shall be fined not less than \$500 nor more than \$2,000.

11 (Source: P.A. 91-129, eff. 7-16-99; 92-417, eff. 1-1-02.)

12 (625 ILCS 5/15-113) (from Ch. 95 1/2, par. 15-113)

13 Sec. 15-113. Violations; Penalties.

14 (a) Whenever any vehicle is operated in violation of the  
15 provisions of Section 15-111 or subsection (d) of Section  
16 3-401, the owner or driver of such vehicle shall be deemed  
17 guilty of such violation and either the owner or the driver of  
18 such vehicle may be prosecuted for such violation. Any person  
19 charged with a violation of any of these provisions who pleads  
20 not guilty shall be present in court for the trial on the  
21 charge. Any person, firm or corporation convicted of any  
22 violation of Section 15-111 including, but not limited to, a  
23 maximum axle or gross limit specified on a regulatory sign  
24 posted in accordance with paragraph (g) or (h) of Section  
25 15-111, shall be fined according to the following schedule:

1 Up to and including 2000 pounds  
2 overweight = \$100 ~~\$50~~  
3 from 2001 through 2500 pounds  
4  
5 overweight = the fine is \$270 ~~\$135~~  
6 from 2501 through 3000 pounds  
7  
8 overweight = the fine is \$330 ~~\$165~~  
9 from 3001 through 3500 pounds  
10  
11 overweight = the fine is \$520 ~~\$260~~  
12 from 3501 through 4000 pounds  
13  
14 overweight = the fine is \$600 ~~\$300~~  
15 from 4001 through 4500 pounds  
16  
17 overweight = the fine is \$850 ~~\$425~~  
18 from 4501 through 5000 pounds  
19  
20 overweight = the fine is \$950 ~~\$475~~  
21 from 5001 or more pounds overweight = the fine shall be  
22 computed by  
23 assessing \$1500 ~~\$750~~  
24 for  
25 the first 5000  
26 pounds overweight



1  
2 and \$150 ~~\$75~~ for each  
3 additional increment  
4 of 500 pounds  
5 overweight or  
6 fraction thereof.

7 In addition any person, firm or corporation convicted of 4  
8 or more violations of Section 15-111 within any 12 month period  
9 shall be fined an additional amount of \$5,000 ~~\$2500~~ for the  
10 fourth and each subsequent conviction within the 12 month  
11 period. Provided, however, that with regard to a firm or  
12 corporation, a fourth or subsequent conviction shall mean a  
13 fourth or subsequent conviction attributable to any one  
14 employee-driver.

15 (b) Whenever any vehicle is operated in violation of the  
16 provisions of Sections 15-102, 15-103 or 15-107, the owner or  
17 driver of such vehicle shall be deemed guilty of such violation  
18 and either may be prosecuted for such violation. Any person,  
19 firm or corporation convicted of any violation of Sections  
20 15-102, 15-103 or 15-107 shall be fined for the first or second  
21 conviction an amount equal to not less than \$50 nor more than  
22 \$500, and for the third and subsequent convictions by the same  
23 person, firm or corporation within a period of one year after  
24 the date of the first offense, not less than \$500 nor more than  
25 \$1,000.

26 (c) All proceeds of the additional fines imposed by this

1 amendatory Act of the 96th General Assembly shall be deposited  
2 into the Capital Projects Fund.

3 (Source: P.A. 88-476; 89-117, eff. 7-7-95; 89-245, eff.  
4 1-1-96.)

5 (625 ILCS 5/15-306) (from Ch. 95 1/2, par. 15-306)

6 Sec. 15-306. Fees for Overweight-Axle Loads. Fees for  
7 special permits to move legal gross weight vehicles,  
8 combinations of vehicles and loads with overweight-axle loads  
9 shall be paid by the applicant to the Department as follows:

10 For each overweight single axle or tandem axle group, the  
11 flat rate fees herein scheduled for increments of 45 miles or  
12 fraction thereof including issuance fee predicated upon a  
13 20,000 ~~an 18,000~~ pound single axle equivalency.

14 20,000 ~~18,000~~ Pound Single Axle Equivalency Fees

Axle weight in excess of legal	2-Axle Single Axle	3-Axle Tandem	Tandem
1-6000 lbs.	\$5	\$5	\$5
19 6001-11,000 lbs.	8	7	6
20 11,001-17,000 lbs.	not permitted	8	7
21 17,001-22,000 lbs.	not permitted	not permitted	9
22 22,001-29,000 lbs.	not permitted	not permitted	11

23 (Source: P.A. 90-676, eff. 7-31-98.)

24 (625 ILCS 5/15-307) (from Ch. 95 1/2, par. 15-307)

1           Sec. 15-307. Fees for Overweight-Gross Loads. Fees for  
 2 special permits to move vehicles, combinations of vehicles and  
 3 loads with overweight-gross loads shall be paid at the flat  
 4 rate fees established in this Section for weights in excess of  
 5 legal gross weights, by the applicant to the Department.

6           (a) With respect to fees for overweight-gross loads listed  
 7 in this Section and for overweight-axle loads listed in Section  
 8 15-306, one fee only shall be charged, whichever is the  
 9 greater, but not for both.

10           (b) In lieu of the fees stated in this Section and Section  
 11 15-306, with respect to combinations of vehicles consisting of  
 12 a 3-axle truck tractor with a tandem axle composed of 2  
 13 consecutive axles drawing a semitrailer, or other vehicle  
 14 approved by the Department, equipped with a tandem axle  
 15 composed of 3 consecutive axles, weighing over 80,000 ~~73,280~~  
 16 pounds but not more than 88,000 pounds gross weight, the fees  
 17 shall be at the following rates:

18           Distance	Rate
19           For the first 45 miles	\$10
20           From 45 miles to 90 miles	12.50
21           From 90 miles to 135 miles	15.00
22           From 135 miles to 180 miles	17.50
23           From 180 miles to 225 miles	20.00
24           For each additional 45 miles or part	
25           thereof in excess of the rate for	
26           225 miles, an additional	2.50

1           For such combinations weighing over 88,000 pounds but not  
2 more than 100,000 pounds gross weight, the fees shall be at the  
3 following rates:

4           Distance	Rate
5   For the first 45 miles	15
6   From 45 miles to 90 miles	25
7   From 90 miles to 135 miles	35
8   From 135 miles to 180 miles	45
9   From 180 miles to 225 miles	55
10 For each additional 45 miles or part	
11 thereof in excess of the rate for	
12 225 miles, an additional	10

13           For such combination weighing over 100,000 pounds but not  
14 more than 110,000 pounds gross weight, the fees shall be at the  
15 following rates:

16           Distance	Rate
17 For the first 45 miles	\$20
18 From 45 miles to 90 miles	32.50
19 From 90 miles to 135 miles	45
20 From 135 miles to 180 miles	57.50
21 From 180 miles to 225 miles	70
22 For each additional 45 miles or part	
23 thereof in excess of the rate for	
24 225 miles an additional	12.50

1 For such combinations weighing over 110,000 pounds but not  
 2 more than 120,000 pounds gross weight, the fees shall be at the  
 3 following rates:

4 Distance	Rate
5 For the first 45 miles	\$30
6 From 46 miles to 90 miles	55
7 From 90 miles to 135 miles	80
8 From 135 miles to 180 miles	105
9 From 180 miles to 225 miles	130
10 For each additional 45 miles or part	
11 thereof in excess of the rate	
12 for 225 miles an additional	25

13 Payment of overweight fees for the above combinations also  
 14 shall include fees for overwidth dimensions of 4 feet or less,  
 15 overheight and overlength. Any overwidth in excess of 4 feet  
 16 shall be charged an additional fee of \$15.

17 (c) In lieu of the fees stated in this Section and Section  
 18 15-306 of this Chapter, with respect to combinations of  
 19 vehicles consisting of a 3-axle truck tractor with a tandem  
 20 axle composed of 2 consecutive axles drawing a semitrailer, or  
 21 other vehicle approved by the Department, equipped with a  
 22 tandem axle composed of 2 consecutive axles, weighing over  
 23 80,000 ~~73,280~~ pounds but not more than 88,000 pounds gross  
 24 weight, the fees shall be at the following rates:

25 Distance	Rate
26 For the first 45 miles	\$20

1	From 45 miles to 90 miles	32.50
2	From 90 miles to 135 miles	45
3	From 135 miles to 180 miles	57.50
4	From 180 miles to 225 miles	70
5	For each additional 60 miles or part	
6	thereof in excess of the rate for	
7	225 miles an additional	12.50

8           For such combination weighing over 88,000 pounds but not  
9 more than 100,000 pounds gross weight, the fees shall be at the  
10 following rates:

11	Distance	Rate
12	For the first 45 miles	\$30
13	From 46 miles to 90 miles	55
14	From 90 miles to 135 miles	80
15	From 135 miles to 180 miles	105
16	From 180 miles to 225 miles	130
17	For each additional 45 miles or part	
18	thereof in excess of the rate for	
19	225 miles an additional	25

20           Payment of overweight fees for the above combinations also  
21 shall include fees for overwidth dimension of 4 feet or less,  
22 overheight and overlength. Any overwidth in excess of 4 feet  
23 shall be charged an additional overwidth fee of \$15.

1           (d) In lieu of the fees stated in this Section and in  
 2 Section 15-306 of this Chapter, with respect to a 3 (or more)  
 3 axle mobile crane or water well-drilling vehicle consisting of  
 4 a single axle and a tandem axle or 2 tandem axle groups  
 5 composed of 2 consecutive axles each, with a distance of  
 6 extreme axles not less than 18 feet, weighing not more than  
 7 60,000 pounds gross with no single axle weighing more than  
 8 21,000 pounds, or any tandem axle group to exceed 40,000  
 9 pounds, the fees shall be at the following rates:

Distance	Rate
For the first 45 miles	\$12.50
For each additional 45 miles or portion thereof	9.00

13           For such vehicles weighing over 60,000 pounds but not more  
 14 than 68,000 pounds with no single axle weighing more than  
 15 21,000 pounds and no tandem axle group exceeding 48,000 pounds,  
 16 the fees shall be at the following rates:

Distance	Rate
For the first 45 miles	\$20
For each additional 45 miles or portion thereof	12.50

20           Payment of overweight fees for the above vehicle shall  
 21 include overwidth dimension of 4 feet or less, overheight and  
 22 overlength. Any overwidth in excess of 4 feet shall be charged  
 23 an additional overwidth fee of \$15.

1           (e) In lieu of the fees stated in this Section and in  
 2 Section 15-306 of this Chapter, with respect to a 4 (or more)  
 3 axle mobile crane or water well drilling vehicle consisting of  
 4 2 sets of tandem axles composed of 2 or more consecutive axles  
 5 each with a distance between extreme axles of not less than 23  
 6 feet weighing not more than 72,000 pounds with axle weights on  
 7 one set of tandem axles not more than 34,000 pounds, and weight  
 8 in the other set of tandem axles not to exceed 40,000 pounds,  
 9 the fees shall be at the following rates:

Distance	Rate
For the first 45 miles	\$15
For each additional 45 miles or portion thereof	10

13           For such vehicles weighing over 72,000 pounds but not more  
 14 than 76,000 pounds with axle weights on either set of tandem  
 15 axles not more than 44,000 pounds, the fees shall be at the  
 16 following rates:

Distance	Rate
For the first 45 miles	\$20
For each additional 45 miles or portion thereof	12.50

20           Payment of overweight fees for the above vehicle shall  
 21 include overwidth dimension of 4 feet or less, overheight and  
 22 overlength. Any overwidth in excess of 4 feet shall be charged  
 23 an additional fee of \$15.



1           (f) In lieu of fees stated in this Section and in Section  
 2 15-306 of this Chapter, with respect to a two axle mobile crane  
 3 or water well-drilling vehicle consisting of 2 single axles  
 4 weighing not more than 48,000 pounds with no single axle  
 5 weighing more than 25,000 pounds, the fees shall be at the  
 6 following rates:

7           Distance	8           Rate
9           For the first 45 miles	\$15
10          For each additional 45 miles or portion thereof	10

11           For such vehicles weighing over 48,000 pounds but not more  
 12 than 54,000 pounds with no single axle weighing more than  
 13 28,000 pounds, the fees shall be at the following rates:

13          Distance	14          Rate
15          For the first 45 miles	\$20
16          For each additional 45 miles or portion thereof	12.50

17           Payment of overweight fees for the above vehicle shall  
 18 include overwidth dimension of 4 feet or less, overheight and  
 19 overlength. Any overwidth in excess of 4 feet shall be charged  
 20 an additional overwidth fee of \$15.

21           (g) Fees for special permits to move vehicles, combinations  
 22 of vehicles, and loads with overweight gross loads not included  
 23 in the fee categories shall be paid by the applicant to the  
 24 Department at the rate of \$50 plus 3.5 cents per ton-mile in  
 25 excess of legal weight.

26           With respect to fees for overweight gross loads not  
 included in the schedules specified in paragraphs (a) through

1 (e) of Section 15-307 and for overweight axle loads listed in  
2 Section 15-306, one fee only shall be charged, whichever is the  
3 greater, but not both. An additional fee in accordance with the  
4 schedule set forth in Section 15-305 shall be charged for each  
5 overdimension.

6 (h) Fees for special permits for continuous limited  
7 operation authorizing the applicant to operate vehicles that  
8 exceed the weight limits provided for in subsection (d) of  
9 Section 15-111.

10 All single axles excluding the steer axle and axles within  
11 a tandem are limited to 24,000 pounds or less unless otherwise  
12 noted in this subsection (h). Loads up to 12 feet wide and 110  
13 feet in length shall be included within this permit. Fees shall  
14 be \$250 for a quarterly and \$1,000 for an annual permit. Front  
15 tag axle and double tandem trailers are not eligible.

16 The following configurations qualify for the quarterly and  
17 annual permits:

18 (1) 3 or more axles, total gross weight of 68,000  
19 pounds or less, front tandem or axle 21,000 pounds or less,  
20 rear tandem 48,000 pounds or less on 2 or 3 axles, 25,000  
21 pounds or less on single axle;

22 (2) 4 or more axles, total gross weight of 76,000  
23 pounds or less, front tandem 44,000 pounds or less on 2  
24 axles, front axle 20,000 pounds or less, rear tandem 44,000  
25 pounds or less on 2 axles and 23,000 pounds or less on  
26 single axle or 48,000 pounds or less on 3 axles, 25,000

1 pounds or less on single axle;

2 (3) 5 or more axles, total gross weight of 100,000  
3 pounds or less, front tandem 48,000 pounds or less on 2  
4 axles, front axle 20,000 pounds or less, 25,000 pounds or  
5 less on single axle, rear tandem 48,000 pounds or less on 2  
6 axles, 25,000 pounds or less on single axle;

7 (4) 6 or more axles, total gross weight of 120,000  
8 pounds or less, front tandem 48,000 pounds or less on 2  
9 axles, front axle 20,000 pounds or less, single axle 25,000  
10 pounds or less, or rear tandem 60,000 pounds or less on 3  
11 axles, 21,000 pounds or less on single axles within a  
12 tandem.

13 (Source: P.A. 94-49, eff. 1-1-06.)

14 (625 ILCS 5/16-105) (from Ch. 95 1/2, par. 16-105)

15 Sec. 16-105. Disposition of fines and forfeitures.

16 (a) Except as provided in Section 15-113 and Section  
17 16-104a of this Act and except for those amounts required to be  
18 paid into the Traffic and Criminal Conviction Surcharge Fund in  
19 the State Treasury pursuant to Section 9.1 of the Illinois  
20 Police Training Act and Section 5-9-1 of the Unified Code of  
21 Corrections and except those amounts subject to disbursement by  
22 the circuit clerk under Section 27.5 of the Clerks of Courts  
23 Act, fines and penalties recovered under the provisions of  
24 Chapters 11 through 16 inclusive of this Code shall be paid and  
25 used as follows:

1           1. For offenses committed upon a highway within the  
2 limits of a city, village, or incorporated town or under  
3 the jurisdiction of any park district, to the treasurer of  
4 the particular city, village, incorporated town or park  
5 district, if the violator was arrested by the authorities  
6 of the city, village, incorporated town or park district,  
7 provided the police officers and officials of cities,  
8 villages, incorporated towns and park districts shall  
9 seasonably prosecute for all fines and penalties under this  
10 Code. If the violation is prosecuted by the authorities of  
11 the county, any fines or penalties recovered shall be paid  
12 to the county treasurer. Provided further that if the  
13 violator was arrested by the State Police, fines and  
14 penalties recovered under the provisions of paragraph (a)  
15 of Section 15-113 of this Code or paragraph (e) of Section  
16 15-316 of this Code shall be paid over to the Department of  
17 State Police which shall thereupon remit the amount of the  
18 fines and penalties so received to the State Treasurer who  
19 shall deposit the amount so remitted in the special fund in  
20 the State treasury known as the Road Fund except that if  
21 the violation is prosecuted by the State's Attorney, 10% of  
22 the fine or penalty recovered shall be paid to the State's  
23 Attorney as a fee of his office and the balance shall be  
24 paid over to the Department of State Police for remittance  
25 to and deposit by the State Treasurer as hereinabove  
26 provided.

1           2. Except as provided in paragraph 4, for offenses  
2 committed upon any highway outside the limits of a city,  
3 village, incorporated town or park district, to the county  
4 treasurer of the county where the offense was committed  
5 except if such offense was committed on a highway  
6 maintained by or under the supervision of a township,  
7 township district, or a road district to the Treasurer  
8 thereof for deposit in the road and bridge fund of such  
9 township or other district; Provided, that fines and  
10 penalties recovered under the provisions of paragraph (a)  
11 of Section 15-113, paragraph (d) of Section 3-401, or  
12 paragraph (e) of Section 15-316 of this Code shall be paid  
13 over to the Department of State Police which shall  
14 thereupon remit the amount of the fines and penalties so  
15 received to the State Treasurer who shall deposit the  
16 amount so remitted in the special fund in the State  
17 treasury known as the Road Fund except that if the  
18 violation is prosecuted by the State's Attorney, 10% of the  
19 fine or penalty recovered shall be paid to the State's  
20 Attorney as a fee of his office and the balance shall be  
21 paid over to the Department of State Police for remittance  
22 to and deposit by the State Treasurer as hereinabove  
23 provided.

24           3. Notwithstanding subsections 1 and 2 of this  
25 paragraph, for violations of overweight and overload  
26 limits found in Sections 15-101 through 15-203 of this

1 Code, which are committed upon the highways belonging to  
2 the Illinois State Toll Highway Authority, fines and  
3 penalties shall be paid over to the Illinois State Toll  
4 Highway Authority for deposit with the State Treasurer into  
5 that special fund known as the Illinois State Toll Highway  
6 Authority Fund, except that if the violation is prosecuted  
7 by the State's Attorney, 10% of the fine or penalty  
8 recovered shall be paid to the State's Attorney as a fee of  
9 his office and the balance shall be paid over to the  
10 Illinois State Toll Highway Authority for remittance to and  
11 deposit by the State Treasurer as hereinabove provided.

12 4. With regard to violations of overweight and overload  
13 limits found in Sections 15-101 through 15-203 of this Code  
14 committed by operators of vehicles registered as Special  
15 Hauling Vehicles, for offenses committed upon a highway  
16 within the limits of a city, village, or incorporated town  
17 or under the jurisdiction of any park district, all fines  
18 and penalties shall be paid over or retained as required in  
19 paragraph 1. However, with regard to the above offenses  
20 committed by operators of vehicles registered as Special  
21 Hauling Vehicles upon any highway outside the limits of a  
22 city, village, incorporated town or park district, fines  
23 and penalties shall be paid over or retained by the entity  
24 having jurisdiction over the road or highway upon which the  
25 offense occurred, except that if the violation is  
26 prosecuted by the State's Attorney, 10% of the fine or

1 penalty recovered shall be paid to the State's Attorney as  
2 a fee of his office.

3 (b) Failure, refusal or neglect on the part of any judicial  
4 or other officer or employee receiving or having custody of any  
5 such fine or forfeiture either before or after a deposit with  
6 the proper official as defined in paragraph (a) of this  
7 Section, shall constitute misconduct in office and shall be  
8 grounds for removal therefrom.

9 (Source: P.A. 88-403; 88-476; 88-535; 89-117, eff. 7-7-95.)

10 Section 960. The Criminal Code of 1961 is amended by  
11 changing Sections 28-1, 28-1.1, and 28-3 as follows:

12 (720 ILCS 5/28-1) (from Ch. 38, par. 28-1)

13 Sec. 28-1. Gambling.

14 (a) A person commits gambling when he:

15 (1) Plays a game of chance or skill for money or other  
16 thing of value, unless excepted in subsection (b) of this  
17 Section; or

18 (2) Makes a wager upon the result of any game, contest,  
19 or any political nomination, appointment or election; or

20 (3) Operates, keeps, owns, uses, purchases, exhibits,  
21 rents, sells, bargains for the sale or lease of,  
22 manufactures or distributes any gambling device; or

23 (4) Contracts to have or give himself or another the  
24 option to buy or sell, or contracts to buy or sell, at a

1 future time, any grain or other commodity whatsoever, or  
2 any stock or security of any company, where it is at the  
3 time of making such contract intended by both parties  
4 thereto that the contract to buy or sell, or the option,  
5 whenever exercised, or the contract resulting therefrom,  
6 shall be settled, not by the receipt or delivery of such  
7 property, but by the payment only of differences in prices  
8 thereof; however, the issuance, purchase, sale, exercise,  
9 endorsement or guarantee, by or through a person registered  
10 with the Secretary of State pursuant to Section 8 of the  
11 Illinois Securities Law of 1953, or by or through a person  
12 exempt from such registration under said Section 8, of a  
13 put, call, or other option to buy or sell securities which  
14 have been registered with the Secretary of State or which  
15 are exempt from such registration under Section 3 of the  
16 Illinois Securities Law of 1953 is not gambling within the  
17 meaning of this paragraph (4); or

18 (5) Knowingly owns or possesses any book, instrument or  
19 apparatus by means of which bets or wagers have been, or  
20 are, recorded or registered, or knowingly possesses any  
21 money which he has received in the course of a bet or  
22 wager; or

23 (6) Sells pools upon the result of any game or contest  
24 of skill or chance, political nomination, appointment or  
25 election; or

26 (7) Sets up or promotes any lottery or sells, offers to



1 sell or transfers any ticket or share for any lottery; or

2 (8) Sets up or promotes any policy game or sells,  
3 offers to sell or knowingly possesses or transfers any  
4 policy ticket, slip, record, document or other similar  
5 device; or

6 (9) Knowingly drafts, prints or publishes any lottery  
7 ticket or share, or any policy ticket, slip, record,  
8 document or similar device, except for such activity  
9 related to lotteries, bingo games and raffles authorized by  
10 and conducted in accordance with the laws of Illinois or  
11 any other state or foreign government; or

12 (10) Knowingly advertises any lottery or policy game,  
13 except for such activity related to lotteries, bingo games  
14 and raffles authorized by and conducted in accordance with  
15 the laws of Illinois or any other state; or

16 (11) Knowingly transmits information as to wagers,  
17 betting odds, or changes in betting odds by telephone,  
18 telegraph, radio, semaphore or similar means; or knowingly  
19 installs or maintains equipment for the transmission or  
20 receipt of such information; except that nothing in this  
21 subdivision (11) prohibits transmission or receipt of such  
22 information for use in news reporting of sporting events or  
23 contests; or

24 (12) Knowingly establishes, maintains, or operates an  
25 Internet site that permits a person to play a game of  
26 chance or skill for money or other thing of value by means

1 of the Internet or to make a wager upon the result of any  
2 game, contest, political nomination, appointment, or  
3 election by means of the Internet. This item (12) does not  
4 apply to activities referenced in items (6) and (6.1) of  
5 subsection (b) of this Section.

6 (b) Participants in any of the following activities shall  
7 not be convicted of gambling therefor:

8 (1) Agreements to compensate for loss caused by the  
9 happening of chance including without limitation contracts  
10 of indemnity or guaranty and life or health or accident  
11 insurance.†

12 (2) Offers of prizes, award or compensation to the  
13 actual contestants in any bona fide contest for the  
14 determination of skill, speed, strength or endurance or to  
15 the owners of animals or vehicles entered in such contest.†

16 (3) Pari-mutuel betting as authorized by the law of  
17 this State.†

18 (4) Manufacture of gambling devices, including the  
19 acquisition of essential parts therefor and the assembly  
20 thereof, for transportation in interstate or foreign  
21 commerce to any place outside this State when such  
22 transportation is not prohibited by any applicable Federal  
23 law; or the manufacture, distribution, or possession of  
24 video gaming terminals, as defined in the Video Gaming Act,  
25 by manufacturers, distributors, and terminal operators  
26 licensed to do so under the Video Gaming Act.†

1 (5) The game commonly known as "bingo", when conducted  
2 in accordance with the Bingo License and Tax Act.~~†~~

3 (6) Lotteries when conducted by the State of Illinois  
4 or a third party pursuant to a Management Agreement with  
5 the State of Illinois in accordance with the Illinois  
6 Lottery Law. This exemption includes any activity  
7 conducted by the Department of Revenue to sell lottery  
8 tickets pursuant to the provisions of the Illinois Lottery  
9 Law and its rules.~~†~~

10 (6.1) The purchase of lottery tickets through the  
11 Internet for a lottery conducted by the State of Illinois  
12 under the program established in Section 7.12 of the  
13 Illinois Lottery Law.

14 (7) Possession of an antique slot machine that is  
15 neither used nor intended to be used in the operation or  
16 promotion of any unlawful gambling activity or enterprise.  
17 For the purpose of this subparagraph (b) (7), an antique  
18 slot machine is one manufactured 25 years ago or earlier.~~†~~

19 (8) Raffles when conducted in accordance with the  
20 Raffles Act.~~†~~

21 (9) Charitable games when conducted in accordance with  
22 the Charitable Games Act.~~†~~

23 (10) Pull tabs and jar games when conducted under the  
24 Illinois Pull Tabs and Jar Games Act.~~†~~~~or~~

25 (11) Gambling games conducted on riverboats when  
26 authorized by the Riverboat Gambling Act.

1           (12) Video gaming terminal games at a licensed  
2           establishment, licensed truck stop establishment, licensed  
3           fraternal establishment, or licensed veterans  
4           establishment when conducted in accordance with the Video  
5           Gaming Act.

6           (c) Sentence.

7           Gambling under subsection (a) (1) or (a) (2) of this Section  
8           is a Class A misdemeanor. Gambling under any of subsections  
9           (a) (3) through (a) (11) of this Section is a Class A  
10           misdemeanor. A second or subsequent conviction under any of  
11           subsections (a) (3) through (a) (11), is a Class 4 felony.  
12           Gambling under subsection (a) (12) of this Section is a Class A  
13           misdemeanor. A second or subsequent conviction under  
14           subsection (a) (12) is a Class 4 felony.

15           (d) Circumstantial evidence.

16           In prosecutions under subsection (a) (1) through (a) (12) of  
17           this Section circumstantial evidence shall have the same  
18           validity and weight as in any criminal prosecution.

19           (Source: P.A. 91-257, eff. 1-1-00.)

20           (720 ILCS 5/28-1.1) (from Ch. 38, par. 28-1.1)

21           Sec. 28-1.1. Syndicated gambling.

22           (a) Declaration of Purpose. Recognizing the close  
23           relationship between professional gambling and other organized  
24           crime, it is declared to be the policy of the legislature to  
25           restrain persons from engaging in the business of gambling for

1 profit in this State. This Section shall be liberally construed  
2 and administered with a view to carrying out this policy.

3 (b) A person commits syndicated gambling when he operates a  
4 "policy game" or engages in the business of bookmaking.

5 (c) A person "operates a policy game" when he knowingly  
6 uses any premises or property for the purpose of receiving or  
7 knowingly does receive from what is commonly called "policy":

8 (1) money from a person other than the better or player  
9 whose bets or plays are represented by such money; or

10 (2) written "policy game" records, made or used over  
11 any period of time, from a person other than the better or  
12 player whose bets or plays are represented by such written  
13 record.

14 (d) A person engages in bookmaking when he receives or  
15 accepts more than five bets or wagers upon the result of any  
16 trials or contests of skill, speed or power of endurance or  
17 upon any lot, chance, casualty, unknown or contingent event  
18 whatsoever, which bets or wagers shall be of such size that the  
19 total of the amounts of money paid or promised to be paid to  
20 such bookmaker on account thereof shall exceed \$2,000.  
21 Bookmaking is the receiving or accepting of such bets or wagers  
22 regardless of the form or manner in which the bookmaker records  
23 them.

24 (e) Participants in any of the following activities shall  
25 not be convicted of syndicated gambling:

26 (1) Agreements to compensate for loss caused by the

1 happening of chance including without limitation contracts  
2 of indemnity or guaranty and life or health or accident  
3 insurance; and

4 (2) Offers of prizes, award or compensation to the  
5 actual contestants in any bona fide contest for the  
6 determination of skill, speed, strength or endurance or to  
7 the owners of animals or vehicles entered in such contest;  
8 and

9 (3) Pari-mutuel betting as authorized by law of this  
10 State; and

11 (4) Manufacture of gambling devices, including the  
12 acquisition of essential parts therefor and the assembly  
13 thereof, for transportation in interstate or foreign  
14 commerce to any place outside this State when such  
15 transportation is not prohibited by any applicable Federal  
16 law; and

17 (5) Raffles when conducted in accordance with the  
18 Raffles Act; and

19 (6) Gambling games conducted on riverboats when  
20 authorized by the Riverboat Gambling Act; ~~and.~~

21 (7) Video gaming terminal games at a licensed  
22 establishment, licensed truck stop establishment, licensed  
23 fraternal establishment, or licensed veterans  
24 establishment when conducted in accordance with the Video  
25 Gaming Act.

26 (f) Sentence. Syndicated gambling is a Class 3 felony.

1 (Source: P.A. 86-1029; 87-435.)

2 (720 ILCS 5/28-3) (from Ch. 38, par. 28-3)

3 Sec. 28-3. Keeping a Gambling Place. A "gambling place" is  
4 any real estate, vehicle, boat or any other property whatsoever  
5 used for the purposes of gambling other than gambling conducted  
6 in the manner authorized by the Riverboat Gambling Act or the  
7 Video Gaming Act. Any person who knowingly permits any premises  
8 or property owned or occupied by him or under his control to be  
9 used as a gambling place commits a Class A misdemeanor. Each  
10 subsequent offense is a Class 4 felony. When any premises is  
11 determined by the circuit court to be a gambling place:

12 (a) Such premises is a public nuisance and may be proceeded  
13 against as such, and

14 (b) All licenses, permits or certificates issued by the  
15 State of Illinois or any subdivision or public agency thereof  
16 authorizing the serving of food or liquor on such premises  
17 shall be void; and no license, permit or certificate so  
18 cancelled shall be reissued for such premises for a period of  
19 60 days thereafter; nor shall any person convicted of keeping a  
20 gambling place be reissued such license for one year from his  
21 conviction and, after a second conviction of keeping a gambling  
22 place, any such person shall not be reissued such license, and

23 (c) Such premises of any person who knowingly permits  
24 thereon a violation of any Section of this Article shall be  
25 held liable for, and may be sold to pay any unsatisfied

1 judgment that may be recovered and any unsatisfied fine that  
2 may be levied under any Section of this Article.

3 (Source: P.A. 86-1029.)

4 ARTICLE 9999.

5 Section 9999. Effective date. This Act takes effect July 1,  
6 2009, except that the changes to Sections 15-102, 15-107,  
7 15-111, 15-112, 15-113, 15-307, and 16-105 of the Illinois  
8 Vehicle Code take effect January 1, 2010; but this Act does not  
9 take effect at all unless House Bill 312 of the 96th General  
10 Assembly, as amended, becomes law.