



## 97TH GENERAL ASSEMBLY

### State of Illinois

### 2011 and 2012

### HB1436

by Rep. Lisa M. Dugan

#### SYNOPSIS AS INTRODUCED:

30 ILCS 740/2-3	from Ch. 111 2/3, par. 663
35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/3	from Ch. 120, par. 442

Amends the Downstate Public Transportation Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Use Tax Act, and the Service Use Tax Act. Beginning July 1, 2011, instead of use and occupation tax collections being deposited into the General Revenue Fund and then transferred monthly by the Comptroller from the General Revenue Fund to the Downstate Public Transportation Fund, requires the Department of Revenue to deposit the designated fraction of the net revenue realized from those collections directly into the Downstate Public Transportation Fund. Effective July 1, 2011.

LRB097 05200 HLH 45249 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

1 AN ACT concerning transportation.

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

4 Section 5. The Downstate Public Transportation Act is  
5 amended by changing Section 2-3 as follows:

6 (30 ILCS 740/2-3) (from Ch. 111 2/3, par. 663)

7 Sec. 2-3. (a) As soon as possible after the first day of  
8 each month, beginning July 1, 1984, upon certification of the  
9 Department of Revenue, the Comptroller shall order  
10 transferred, and the Treasurer shall transfer, from the General  
11 Revenue Fund to a special fund in the State Treasury which is  
12 hereby created, to be known as the "Downstate Public  
13 Transportation Fund", an amount equal to 2/32 (beginning July  
14 1, 2005, 3/32) of the net revenue realized from the "Retailers'  
15 Occupation Tax Act", as now or hereafter amended, the "Service  
16 Occupation Tax Act", as now or hereafter amended, the "Use Tax  
17 Act", as now or hereafter amended, and the "Service Use Tax  
18 Act", as now or hereafter amended, from persons incurring  
19 municipal or county retailers' or service occupation tax  
20 liability for the benefit of any municipality or county located  
21 wholly within the boundaries of each participant other than any  
22 Metro-East Transit District participant certified pursuant to  
23 subsection (c) of this Section during the preceding month,

1 except that the Department shall pay into the Downstate Public  
2 Transportation Fund 2/32 (beginning July 1, 2005, 3/32) of 80%  
3 of the net revenue realized under the State tax Acts named  
4 above within any municipality or county located wholly within  
5 the boundaries of each participant, other than any Metro-East  
6 participant, for tax periods beginning on or after January 1,  
7 1990. Net revenue realized for a month shall be the revenue  
8 collected by the State pursuant to such Acts during the  
9 previous month from persons incurring municipal or county  
10 retailers' or service occupation tax liability for the benefit  
11 of any municipality or county located wholly within the  
12 boundaries of a participant, less the amount paid out during  
13 that same month as refunds or credit memoranda to taxpayers for  
14 overpayment of liability under such Acts for the benefit of any  
15 municipality or county located wholly within the boundaries of  
16 a participant.

17 (b) As soon as possible after the first day of each month,  
18 beginning July 1, 1989, upon certification of the Department of  
19 Revenue, the Comptroller shall order transferred, and the  
20 Treasurer shall transfer, from the General Revenue Fund to a  
21 special fund in the State Treasury which is hereby created, to  
22 be known as the "Metro-East Public Transportation Fund", an  
23 amount equal to 2/32 of the net revenue realized, as above,  
24 from within the boundaries of Madison, Monroe, and St. Clair  
25 Counties, except that the Department shall pay into the  
26 Metro-East Public Transportation Fund 2/32 of 80% of the net

1 revenue realized under the State tax Acts specified in  
2 subsection (a) of this Section within the boundaries of  
3 Madison, Monroe and St. Clair Counties for tax periods  
4 beginning on or after January 1, 1990. A local match equivalent  
5 to an amount which could be raised by a tax levy at the rate of  
6 .05% on the assessed value of property within the boundaries of  
7 Madison County is required annually to cause a total of 2/32 of  
8 the net revenue to be deposited in the Metro-East Public  
9 Transportation Fund. Failure to raise the required local match  
10 annually shall result in only 1/32 being deposited into the  
11 Metro-East Public Transportation Fund after July 1, 1989, or  
12 1/32 of 80% of the net revenue realized for tax periods  
13 beginning on or after January 1, 1990.

14 (b-5) As soon as possible after the first day of each  
15 month, beginning July 1, 2005, upon certification of the  
16 Department of Revenue, the Comptroller shall order  
17 transferred, and the Treasurer shall transfer, from the General  
18 Revenue Fund to the Downstate Public Transportation Fund, an  
19 amount equal to 3/32 of 80% of the net revenue realized from  
20 within the boundaries of Monroe and St. Clair Counties under  
21 the State Tax Acts specified in subsection (a) of this Section  
22 and provided further that, beginning July 1, 2005, the  
23 provisions of subsection (b) shall no longer apply with respect  
24 to such tax receipts from Monroe and St. Clair Counties.

25 (b-6) As soon as possible after the first day of each  
26 month, beginning July 1, 2008, upon certification by the

1 Department of Revenue, the Comptroller shall order transferred  
2 and the Treasurer shall transfer, from the General Revenue Fund  
3 to the Downstate Public Transportation Fund, an amount equal to  
4  $\frac{3}{32}$  of 80% of the net revenue realized from within the  
5 boundaries of Madison County under the State Tax Acts specified  
6 in subsection (a) of this Section and provided further that,  
7 beginning July 1, 2008, the provisions of subsection (b) shall  
8 no longer apply with respect to such tax receipts from Madison  
9 County.

10 (b-7) Beginning July 1, 2011, notwithstanding the other  
11 provisions of this Section, instead of the Comptroller making  
12 monthly transfers from the General Revenue Fund to the  
13 Downstate Public Transportation Fund, the Department of  
14 Revenue shall deposit the designated fraction of the net  
15 revenue realized from collections under the Retailers'  
16 Occupation Tax Act, the Service Occupation Tax Act, the Use Tax  
17 Act, and the Service Use Tax Act directly into the Downstate  
18 Public Transportation Fund.

19 (c) The Department shall certify to the Department of  
20 Revenue the eligible participants under this Article and the  
21 territorial boundaries of such participants for the purposes of  
22 the Department of Revenue in subsections (a) and (b) of this  
23 Section.

24 (d) For the purposes of this Article, beginning in fiscal  
25 year 2009 the General Assembly shall appropriate an amount from  
26 the Downstate Public Transportation Fund equal to the sum total

1 funds projected to be paid to the participants pursuant to  
2 Section 2-7. If the General Assembly fails to make  
3 appropriations sufficient to cover the amounts projected to be  
4 paid pursuant to Section 2-7, this Act shall constitute an  
5 irrevocable and continuing appropriation from the Downstate  
6 Public Transportation Fund of all amounts necessary for those  
7 purposes.

8 (Source: P.A. 94-70, eff. 6-22-05; 95-708, eff. 1-18-08.)

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

11 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

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

1 by transaction basis, as provided in this Section, such  
2 discount shall be taken with each such tax remittance instead  
3 of when such retailer files his periodic return. A retailer  
4 need not remit that part of any tax collected by him to the  
5 extent that he is required to remit and does remit the tax  
6 imposed by the Retailers' Occupation Tax Act, with respect to  
7 the sale of the same property.

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

18 Except as provided in this Section, on or before the  
19 twentieth day of each calendar month, such retailer shall file  
20 a return for the preceding calendar month. Such return shall be  
21 filed on forms prescribed by the Department and shall furnish  
22 such 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 the business of selling tangible  
7 personal property at retail in this State;

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

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

15 5. The amount of tax due;

16 5-5. The signature of the taxpayer; and

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

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

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



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

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

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

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

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

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

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

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

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

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

1 liable for penalties and interest on such difference.

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

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

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

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

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

3 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 or trailer retailer for the purpose  
14 of resale or (ii) a retailer of aircraft, watercraft, motor  
15 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 3-55 of this  
18 Act, then that seller may report the transfer of all the  
19 aircraft, watercraft, motor vehicles or trailers involved in  
20 that 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 The transaction reporting return in the case of motor



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

21 The transaction reporting return in the case of watercraft  
22 and aircraft must show the name and address of the seller; the  
23 name and address of the purchaser; the amount of the selling  
24 price including the amount allowed by the retailer for  
25 traded-in property, if any; the amount allowed by the retailer  
26 for the traded-in tangible personal property, if any, to the

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

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

23 With each such transaction reporting return, the retailer  
24 shall remit the proper amount of tax due (or shall submit  
25 satisfactory evidence that the sale is not taxable if that is  
26 the case), to the Department or its agents, whereupon the

1 Department shall issue, in the purchaser's name, a tax receipt  
2 (or a certificate of exemption if the Department is satisfied  
3 that the particular sale is tax exempt) which such purchaser  
4 may submit to the agency with which, or State officer with  
5 whom, he must title or register the tangible personal property  
6 that is involved (if titling or registration is required) in  
7 support of such purchaser's application for an Illinois  
8 certificate or other evidence of title or registration to such  
9 tangible personal property.

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

18 If the user who would otherwise pay tax to the retailer  
19 wants the transaction reporting return filed and the payment of  
20 tax or proof of exemption made to the Department before the  
21 retailer is willing to take these actions and such user has not  
22 paid the tax to the retailer, such user may certify to the fact  
23 of such delay by the retailer, and may (upon the Department  
24 being satisfied of the truth of such certification) transmit  
25 the information required by the transaction reporting return  
26 and the remittance for tax or proof of exemption directly to

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

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

26 Any retailer filing a return under this Section shall also

1 include (for the purpose of paying tax thereon) the total tax  
2 covered by such return upon the selling price of tangible  
3 personal property purchased by him at retail from a retailer,  
4 but as to which the tax imposed by this Act was not collected  
5 from the retailer filing such return, and such retailer shall  
6 remit the amount of such tax to the Department when filing such  
7 return.

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

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

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

1 drugs, medical appliances and insulin, urine testing  
2 materials, syringes and 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 net revenue realized for the preceding month from the 6.25%  
6 general rate on the selling price of tangible personal property  
7 which is purchased outside Illinois at retail from a retailer  
8 and which is titled or registered by an agency of this State's  
9 government.

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

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

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

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

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

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

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



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

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

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

1	2005	108,000,000
2	2006	113,000,000
3	2007	119,000,000
4	2008	126,000,000
5	2009	132,000,000
6	2010	139,000,000
7	2011	146,000,000
8	2012	153,000,000
9	2013	161,000,000
10	2014	170,000,000
11	2015	179,000,000
12	2016	189,000,000
13	2017	199,000,000
14	2018	210,000,000
15	2019	221,000,000
16	2020	233,000,000
17	2021	246,000,000
18	2022	260,000,000
19	2023	275,000,000
20	2024	275,000,000
21	2025	275,000,000
22	2026	279,000,000
23	2027	292,000,000
24	2028	307,000,000
25	2029	322,000,000
26	2030	338,000,000

1                                   2031                                   350,000,000

2                                   2032                                   350,000,000

3                                   and

4                                   each fiscal year

5                                   thereafter that bonds

6                                   are outstanding under

7                                   Section 13.2 of the

8                                   Metropolitan Pier and

9                                   Exposition Authority Act,

10                                  but not after fiscal year 2060.

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

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

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

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

19 Subject to payments of amounts into the Build Illinois Fund  
20 and the McCormick Place Expansion Project Fund as provided in  
21 this Section, beginning on July 1, 2011 the Department shall  
22 pay each month into the Downstate Public Transportation Fund  
23 the moneys required to be so paid under Section 2-3 of the  
24 Downstate Public Transportation Act.

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

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

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

23 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,  
24 eff. 5-27-10; 96-1012, eff. 7-7-10; revised 7-22-10.)

25 Section 15. The Service Use Tax Act is amended by changing

1 Section 9 as follows:

2 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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

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

24 The Department may require returns to be filed on a  
25 quarterly basis. If so required, a return for each calendar

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

6 1. The name of the seller;

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

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

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

15 5. The amount of tax due;

16 5-5. The signature of the taxpayer; and

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

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

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



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

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

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

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

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

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

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

1 following year.

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

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

12 Where a serviceman collects the tax with respect to the  
13 selling price of property which he sells and the purchaser  
14 thereafter returns such property and the serviceman refunds the  
15 selling price thereof to the purchaser, such serviceman shall  
16 also refund, to the purchaser, the tax so collected from the  
17 purchaser. When filing his return for the period in which he  
18 refunds such tax to the purchaser, the serviceman may deduct  
19 the amount of the tax so refunded by him to the purchaser from  
20 any other Service Use Tax, Service Occupation Tax, retailers'  
21 occupation tax or use tax which such serviceman may be required  
22 to pay or remit to the Department, as shown by such return,  
23 provided that the amount of the tax to be deducted shall  
24 previously have been remitted to the Department by such  
25 serviceman. If the serviceman shall not previously have  
26 remitted the amount of such tax to the Department, he shall be

1 entitled to no deduction hereunder upon refunding such tax to  
2 the purchaser.

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

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

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

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

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

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

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

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

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

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

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

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

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

	Fiscal Year	Total Deposit
21	1993	\$0
22	1994	53,000,000
23	1995	58,000,000
24	1996	61,000,000
25	1997	64,000,000



1	1998	68,000,000
2	1999	71,000,000
3	2000	75,000,000
4	2001	80,000,000
5	2002	93,000,000
6	2003	99,000,000
7	2004	103,000,000
8	2005	108,000,000
9	2006	113,000,000
10	2007	119,000,000
11	2008	126,000,000
12	2009	132,000,000
13	2010	139,000,000
14	2011	146,000,000
15	2012	153,000,000
16	2013	161,000,000
17	2014	170,000,000
18	2015	179,000,000
19	2016	189,000,000
20	2017	199,000,000
21	2018	210,000,000
22	2019	221,000,000
23	2020	233,000,000
24	2021	246,000,000
25	2022	260,000,000
26	2023	275,000,000

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

10 and

11 each fiscal year

12 thereafter that bonds

13 are outstanding under

14 Section 13.2 of the

15 Metropolitan Pier and

16 Exposition Authority Act,

17 but not after fiscal year 2060.

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

1 shall be deposited into the McCormick Place Expansion Project  
2 Fund, until the full amount requested for the fiscal year, but  
3 not in excess of the amount specified above as "Total Deposit",  
4 has been deposited.

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

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

26 Subject to payments of amounts into the Build Illinois Fund

1 and the McCormick Place Expansion Project Fund as provided in  
2 this Section, beginning on July 1, 2011 the Department shall  
3 pay each month into the Downstate Public Transportation Fund  
4 the moneys required to be so paid under Section 2-3 of the  
5 Downstate Public Transportation Act.

6 All remaining moneys received by the Department pursuant to  
7 this Act shall be paid into the General Revenue Fund of the  
8 State Treasury.

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

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

20 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,  
21 eff. 5-27-10.)

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

24 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

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

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

26           The Department may require returns to be filed on a

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

7 1. The name of the seller;

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

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

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

16 5. The amount of tax due;

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

1 in the manner authorized by the Department.

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

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

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

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

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

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

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

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

24 Beginning January 1, 1990, each month the Department shall  
25 pay into the Local Government Tax Fund 16% of the revenue  
26 realized for the preceding month from the 6.25% general rate on

1 transfers of tangible personal property.

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

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

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

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

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

26 Subject to payment of amounts into the Build Illinois Fund

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

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

1	2006	113,000,000
2	2007	119,000,000
3	2008	126,000,000
4	2009	132,000,000
5	2010	139,000,000
6	2011	146,000,000
7	2012	153,000,000
8	2013	161,000,000
9	2014	170,000,000
10	2015	179,000,000
11	2016	189,000,000
12	2017	199,000,000
13	2018	210,000,000
14	2019	221,000,000
15	2020	233,000,000
16	2021	246,000,000
17	2022	260,000,000
18	2023	275,000,000
19	2024	275,000,000
20	2025	275,000,000
21	2026	279,000,000
22	2027	292,000,000
23	2028	307,000,000
24	2029	322,000,000
25	2030	338,000,000
26	2031	350,000,000



1                                   2032                                   350,000,000  
2                                   and  
3                                   each fiscal year  
4                                   thereafter that bonds  
5                                   are outstanding under  
6                                   Section 13.2 of the  
7                                   Metropolitan Pier and  
8                                   Exposition Authority Act,  
9                                   but not after fiscal year 2060.

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

23                   Subject to payment of amounts into the Build Illinois Fund  
24                   and the McCormick Place Expansion Project Fund pursuant to the  
25                   preceding paragraphs or in any amendments thereto hereafter  
26                   enacted, beginning July 1, 1993, the Department shall each

1 month pay into the Illinois Tax Increment Fund 0.27% of 80% of  
2 the net revenue realized for the preceding month from the 6.25%  
3 general rate on the selling price of tangible personal  
4 property.

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

18 Subject to payments of amounts into the Build Illinois Fund  
19 and the McCormick Place Expansion Project Fund as provided in  
20 this Section, beginning on July 1, 2011 the Department shall  
21 pay each month into the Downstate Public Transportation Fund  
22 the moneys required to be so paid under Section 2-3 of the  
23 Downstate Public Transportation Act.

24 Remaining moneys received by the Department pursuant to  
25 this Act shall be paid into the General Revenue Fund of the  
26 State Treasury.

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

24           If the annual information return required by this Section  
25 is not filed when and as required, the taxpayer shall be liable  
26 as follows:

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

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

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

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

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

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

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

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

16 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,  
17 eff. 5-27-10.)

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

20 (35 ILCS 120/3) (from Ch. 120, par. 442)

21 Sec. 3. Except as provided in this Section, on or before  
22 the twentieth day of each calendar month, every person engaged  
23 in the business of selling tangible personal property at retail  
24 in this State during the preceding calendar month shall file a

1 return with the Department, stating:

2 1. The name of the seller;

3 2. His residence address and the address of his  
4 principal place of business and the address of the  
5 principal place of business (if that is a different  
6 address) from which he engages in the business of selling  
7 tangible personal property at retail in this State;

8 3. Total amount of receipts received by him during the  
9 preceding calendar month or quarter, as the case may be,  
10 from sales of tangible personal property, and from services  
11 furnished, by him during such preceding calendar month or  
12 quarter;

13 4. Total amount received by him during the preceding  
14 calendar month or quarter on charge and time sales of  
15 tangible personal property, and from services furnished,  
16 by him prior to the month or quarter for which the return  
17 is filed;

18 5. Deductions allowed by law;

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

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

24 8. The amount of tax due;

25 9. The signature of the taxpayer; and

26 10. Such other reasonable information as the

1 Department may require.

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

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

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

1 used after September 30, 2003 through August 31, 2004 to  
2 satisfy any tax liability imposed under this Act, including any  
3 audit liability.

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

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

25 Beginning on October 1, 2003, any person who is not a  
26 licensed distributor, importing distributor, or manufacturer,



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

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

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

15 If a total amount of less than \$1 is payable, refundable or  
16 creditable, such amount shall be disregarded if it is less than  
17 50 cents and shall be increased to \$1 if it is 50 cents or more.

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

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

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

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

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

1 payments by electronic funds transfer shall make those payments  
2 in the manner authorized by the Department.

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

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

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

24 If the retailer is otherwise required to file a monthly or  
25 quarterly return and if the retailer's average monthly tax  
26 liability with the Department does not exceed \$50, the

1 Department may authorize his returns to be filed on an annual  
2 basis, with the return for a given year being due by January 20  
3 of the following year.

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

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

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

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

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

16 Any retailer who sells only motor vehicles, watercraft,  
17 aircraft, or trailers that are required to be registered with  
18 an agency of this State, so that all retailers' occupation tax  
19 liability is required to be reported, and is reported, on such  
20 transaction reporting returns and who is not otherwise required  
21 to file monthly or quarterly returns, need not file monthly or  
22 quarterly returns. However, those retailers shall be required  
23 to file returns on an annual basis.

24 The transaction reporting return, in the case of motor  
25 vehicles or trailers that are required to be registered with an  
26 agency of this State, shall be the same document as the Uniform

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

19 The transaction reporting return in the case of watercraft  
20 or aircraft must show the name and address of the seller; the  
21 name and address of the purchaser; the amount of the selling  
22 price including the amount allowed by the retailer for  
23 traded-in property, if any; the amount allowed by the retailer  
24 for the traded-in tangible personal property, if any, to the  
25 extent to which Section 1 of this Act allows an exemption for  
26 the value of traded-in property; the balance payable after

1 deducting such trade-in allowance from the total selling price;  
2 the amount of tax due from the retailer with respect to such  
3 transaction; the amount of tax collected from the purchaser by  
4 the retailer on such transaction (or satisfactory evidence that  
5 such tax is not due in that particular instance, if that is  
6 claimed to be the fact); the place and date of the sale, a  
7 sufficient identification of the property sold, and such other  
8 information as the Department may reasonably require.

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

21       With each such transaction reporting return, the retailer  
22 shall remit the proper amount of tax due (or shall submit  
23 satisfactory evidence that the sale is not taxable if that is  
24 the case), to the Department or its agents, whereupon the  
25 Department shall issue, in the purchaser's name, a use tax  
26 receipt (or a certificate of exemption if the Department is



1 satisfied that the particular sale is tax exempt) which such  
2 purchaser may submit to the agency with which, or State officer  
3 with whom, he must title or register the tangible personal  
4 property that is involved (if titling or registration is  
5 required) in support of such purchaser's application for an  
6 Illinois certificate or other evidence of title or registration  
7 to such tangible personal property.

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

16 If the user who would otherwise pay tax to the retailer  
17 wants the transaction reporting return filed and the payment of  
18 the tax or proof of exemption made to the Department before the  
19 retailer is willing to take these actions and such user has not  
20 paid the tax to the retailer, such user may certify to the fact  
21 of such delay by the retailer and may (upon the Department  
22 being satisfied of the truth of such certification) transmit  
23 the information required by the transaction reporting return  
24 and the remittance for tax or proof of exemption directly to  
25 the Department and obtain his tax receipt or exemption  
26 determination, in which event the transaction reporting return

1 and tax remittance (if a tax payment was required) shall be  
2 credited by the Department to the proper retailer's account  
3 with the Department, but without the 2.1% or 1.75% discount  
4 provided for in this Section being allowed. When the user pays  
5 the tax directly to the Department, he shall pay the tax in the  
6 same amount and in the same form in which it would be remitted  
7 if the tax had been remitted to the Department by the retailer.

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

16 Where the seller is a corporation, the return filed on  
17 behalf of such corporation shall be signed by the president,  
18 vice-president, secretary or treasurer or by the properly  
19 accredited agent of such corporation.

20 Where the seller is a limited liability company, the return  
21 filed on behalf of the limited liability company shall be  
22 signed by a manager, member, or properly accredited agent of  
23 the limited liability company.

24 Except as provided in this Section, the retailer filing the  
25 return under this Section shall, at the time of filing such  
26 return, pay to the Department the amount of tax imposed by this

1 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
2 on and after January 1, 1990, or \$5 per calendar year,  
3 whichever is greater, which is allowed to reimburse the  
4 retailer for the expenses incurred in keeping records,  
5 preparing and filing returns, remitting the tax and supplying  
6 data to the Department on request. Any prepayment made pursuant  
7 to Section 2d of this Act shall be included in the amount on  
8 which such 2.1% or 1.75% discount is computed. In the case of  
9 retailers who report and pay the tax on a transaction by  
10 transaction basis, as provided in this Section, such discount  
11 shall be taken with each such tax remittance instead of when  
12 such retailer files his periodic return.

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

1 liability for prepaid sales tax to be remitted in accordance  
2 with Section 2d of this Act, was \$20,000 or more during the  
3 preceding 4 complete calendar quarters, he shall file a return  
4 with the Department each month by the 20th day of the month  
5 next following the month during which such tax liability is  
6 incurred and shall make payment to the Department on or before  
7 the 7th, 15th, 22nd and last day of the month during which such  
8 liability is incurred. If the month during which such tax  
9 liability is incurred began prior to January 1, 1985, each  
10 payment shall be in an amount equal to 1/4 of the taxpayer's  
11 actual liability for the month or an amount set by the  
12 Department not to exceed 1/4 of the average monthly liability  
13 of the taxpayer to the Department for the preceding 4 complete  
14 calendar quarters (excluding the month of highest liability and  
15 the month of lowest liability in such 4 quarter period). If the  
16 month during which such tax liability is incurred begins on or  
17 after January 1, 1985 and prior to January 1, 1987, each  
18 payment shall be in an amount equal to 22.5% of the taxpayer's  
19 actual liability for the month or 27.5% of the taxpayer's  
20 liability for the same calendar month of the preceding year. If  
21 the month during which such tax liability is incurred begins on  
22 or after January 1, 1987 and prior to January 1, 1988, each  
23 payment shall be in an amount equal to 22.5% of the taxpayer's  
24 actual liability for the month or 26.25% of the taxpayer's  
25 liability for the same calendar month of the preceding year. If  
26 the month during which such tax liability is incurred begins on

1 or after January 1, 1988, and prior to January 1, 1989, or  
2 begins on or after January 1, 1996, each payment shall be in an  
3 amount equal to 22.5% of the taxpayer's actual liability for  
4 the month or 25% of the taxpayer's liability for the same  
5 calendar month of the preceding year. If the month during which  
6 such tax liability is incurred begins on or after January 1,  
7 1989, and prior to January 1, 1996, each payment shall be in an  
8 amount equal to 22.5% of the taxpayer's actual liability for  
9 the month or 25% of the taxpayer's liability for the same  
10 calendar month of the preceding year or 100% of the taxpayer's  
11 actual liability for the quarter monthly reporting period. The  
12 amount of such quarter monthly payments shall be credited  
13 against the final tax liability of the taxpayer's return for  
14 that month. Before October 1, 2000, once applicable, the  
15 requirement of the making of quarter monthly payments to the  
16 Department by taxpayers having an average monthly tax liability  
17 of \$10,000 or more as determined in the manner provided above  
18 shall continue until such taxpayer's average monthly liability  
19 to the Department during the preceding 4 complete calendar  
20 quarters (excluding the month of highest liability and the  
21 month of lowest liability) is less than \$9,000, or until such  
22 taxpayer's average monthly liability to the Department as  
23 computed for each calendar quarter of the 4 preceding complete  
24 calendar quarter period is less than \$10,000. However, if a  
25 taxpayer can show the Department that a substantial change in  
26 the taxpayer's business has occurred which causes the taxpayer

1 to anticipate that his average monthly tax liability for the  
2 reasonably foreseeable future will fall below the \$10,000  
3 threshold stated above, then such taxpayer may petition the  
4 Department for a change in such taxpayer's reporting status. On  
5 and after October 1, 2000, once applicable, the requirement of  
6 the making of quarter monthly payments to the Department by  
7 taxpayers having an average monthly tax liability of \$20,000 or  
8 more as determined in the manner provided above shall continue  
9 until such taxpayer's average monthly liability to the  
10 Department during the preceding 4 complete calendar quarters  
11 (excluding the month of highest liability and the month of  
12 lowest liability) is less than \$19,000 or until such taxpayer's  
13 average monthly liability to the Department as computed for  
14 each calendar quarter of the 4 preceding complete calendar  
15 quarter period is less than \$20,000. However, if a taxpayer can  
16 show the Department that a substantial change in the taxpayer's  
17 business has occurred which causes the taxpayer to anticipate  
18 that his average monthly tax liability for the reasonably  
19 foreseeable future will fall below the \$20,000 threshold stated  
20 above, then such taxpayer may petition the Department for a  
21 change in such taxpayer's reporting status. The Department  
22 shall change such taxpayer's reporting status unless it finds  
23 that such change is seasonal in nature and not likely to be  
24 long term. If any such quarter monthly payment is not paid at  
25 the time or in the amount required by this Section, then the  
26 taxpayer shall be liable for penalties and interest on the

1 difference between the minimum amount due as a payment and the  
2 amount of such quarter monthly payment actually and timely  
3 paid, except insofar as the taxpayer has previously made  
4 payments for that month to the Department in excess of the  
5 minimum payments previously due as provided in this Section.  
6 The Department shall make reasonable rules and regulations to  
7 govern the quarter monthly payment amount and quarter monthly  
8 payment dates for taxpayers who file on other than a calendar  
9 monthly basis.

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

1 taxpayer's liability for the same calendar month of the  
2 preceding calendar year. If the month during which such tax  
3 liability is incurred begins on or after January 1, 1987, each  
4 payment shall be in an amount equal to 22.5% of the taxpayer's  
5 actual liability for the month or 26.25% of the taxpayer's  
6 liability for the same calendar month of the preceding year.  
7 The amount of such quarter monthly payments shall be credited  
8 against the final tax liability of the taxpayer's return for  
9 that month filed under this Section or Section 2f, as the case  
10 may be. Once applicable, the requirement of the making of  
11 quarter monthly payments to the Department pursuant to this  
12 paragraph shall continue until such taxpayer's average monthly  
13 prepaid tax collections during the preceding 2 complete  
14 calendar quarters is \$25,000 or less. If any such quarter  
15 monthly payment is not paid at the time or in the amount  
16 required, the taxpayer shall be liable for penalties and  
17 interest on such difference, except insofar as the taxpayer has  
18 previously made payments for that month in excess of the  
19 minimum payments previously due.

20 The provisions of this paragraph apply on and after October  
21 1, 2001. Without regard to whether a taxpayer is required to  
22 make quarter monthly payments as specified above, any taxpayer  
23 who is required by Section 2d of this Act to collect and remit  
24 prepaid taxes and has collected prepaid taxes that average in  
25 excess of \$20,000 per month during the preceding 4 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 the liability is incurred. Each payment  
4 shall be in an amount equal to 22.5% of the taxpayer's actual  
5 liability for the month or 25% of the taxpayer's liability for  
6 the same calendar month of the preceding year. The amount of  
7 the quarter monthly payments shall be credited against the  
8 final tax liability of the taxpayer's return for that month  
9 filed under this Section or Section 2f, as the case may be.  
10 Once applicable, the requirement of the making of quarter  
11 monthly payments to the Department pursuant to this paragraph  
12 shall continue until the taxpayer's average monthly prepaid tax  
13 collections during the preceding 4 complete calendar quarters  
14 (excluding the month of highest liability and the month of  
15 lowest liability) is less than \$19,000 or until such taxpayer's  
16 average monthly liability to the Department as computed for  
17 each calendar quarter of the 4 preceding complete calendar  
18 quarters is less than \$20,000. If any such quarter monthly  
19 payment is not paid at the time or in the amount required, the  
20 taxpayer shall be liable for penalties and interest on such  
21 difference, except insofar as the taxpayer has previously made  
22 payments for that month in excess of the minimum payments  
23 previously due.

24 If any payment provided for in this Section exceeds the  
25 taxpayer's liabilities under this Act, the Use Tax Act, the  
26 Service Occupation Tax Act and the Service Use Tax Act, as

1 shown on an original monthly return, the Department shall, if  
2 requested by the taxpayer, issue to the taxpayer a credit  
3 memorandum no later than 30 days after the date of payment. The  
4 credit evidenced by such credit memorandum may be assigned by  
5 the taxpayer to a similar taxpayer under this Act, the Use Tax  
6 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
7 in accordance with reasonable rules and regulations to be  
8 prescribed by the Department. If no such request is made, the  
9 taxpayer may credit such excess payment against tax liability  
10 subsequently to be remitted to the Department under this Act,  
11 the Use Tax Act, the Service Occupation Tax Act or the Service  
12 Use Tax Act, in accordance with reasonable rules and  
13 regulations prescribed by the Department. If the Department  
14 subsequently determined that all or any part of the credit  
15 taken was not actually due to the taxpayer, the taxpayer's 2.1%  
16 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%  
17 of the difference between the credit taken and that actually  
18 due, and that taxpayer shall be liable for penalties and  
19 interest on such difference.

20 If a retailer of motor fuel is entitled to a credit under  
21 Section 2d of this Act which exceeds the taxpayer's liability  
22 to the Department under this Act for the month which the  
23 taxpayer is filing a return, the Department shall issue the  
24 taxpayer a credit memorandum for the excess.

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

1 State treasury which is hereby created, the net revenue  
2 realized for the preceding month from the 1% tax on sales of  
3 food for human consumption which is to be consumed off the  
4 premises where it is sold (other than alcoholic beverages, soft  
5 drinks and food which has been prepared for immediate  
6 consumption) and prescription and nonprescription medicines,  
7 drugs, medical appliances and insulin, urine testing  
8 materials, syringes and needles used by diabetics.

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

14 Beginning August 1, 2000, each month the Department shall  
15 pay into the County and Mass Transit District Fund 20% of the  
16 net revenue realized for the preceding month from the 1.25%  
17 rate on the selling price of motor fuel and gasohol. Beginning  
18 September 1, 2010, each month the Department shall pay into the  
19 County and Mass Transit District Fund 20% of the net revenue  
20 realized for the preceding month from the 1.25% rate on the  
21 selling price of sales tax holiday items.

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

26 Beginning August 1, 2000, each month the Department shall

1 pay into the Local Government Tax Fund 80% of the net revenue  
2 realized for the preceding month from the 1.25% rate on the  
3 selling price of motor fuel and gasohol. Beginning September 1,  
4 2010, each month the Department shall pay into the Local  
5 Government Tax Fund 80% of the net revenue realized for the  
6 preceding month from the 1.25% rate on the selling price of  
7 sales tax holiday items.

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

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

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

9	Fiscal Year	Annual Specified Amount
10	1986	\$54,800,000
11	1987	\$76,650,000
12	1988	\$80,480,000
13	1989	\$88,510,000
14	1990	\$115,330,000
15	1991	\$145,470,000
16	1992	\$182,730,000
17	1993	\$206,520,000;

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

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

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

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

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



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

17 and

18 each fiscal year

19 thereafter that bonds

20 are outstanding under

21 Section 13.2 of the

22 Metropolitan Pier and

23 Exposition Authority Act,

24 but not after fiscal year 2060.

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

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

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

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

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

7 Subject to payments of amounts into the Build Illinois Fund  
8 and the McCormick Place Expansion Project Fund as provided in  
9 this Section, beginning on July 1, 2011 the Department shall  
10 pay each month into the Downstate Public Transportation Fund  
11 the moneys required to be so paid under Section 2-3 of the  
12 Downstate Public Transportation Act.

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

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

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

16 If the annual information return required by this Section  
17 is not filed when and as required, the taxpayer shall be liable  
18 as follows:

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

26 (ii) On and after January 1, 1994, the taxpayer shall

1           be liable for a penalty as described in Section 3-4 of the  
2           Uniform Penalty and Interest Act.

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

11          The provisions of this Section concerning the filing of an  
12          annual information return do not apply to a retailer who is not  
13          required to file an income tax return with the United States  
14          Government.

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

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

26          For greater simplicity of administration, manufacturers,

1 importers and wholesalers whose products are sold at retail in  
2 Illinois by numerous retailers, and who wish to do so, may  
3 assume the responsibility for accounting and paying to the  
4 Department all tax accruing under this Act with respect to such  
5 sales, if the retailers who are affected do not make written  
6 objection to the Department to this arrangement.

7 Any person who promotes, organizes, provides retail  
8 selling space for concessionaires or other types of sellers at  
9 the Illinois State Fair, DuQuoin State Fair, county fairs,  
10 local fairs, art shows, flea markets and similar exhibitions or  
11 events, including any transient merchant as defined by Section  
12 2 of the Transient Merchant Act of 1987, is required to file a  
13 report with the Department providing the name of the merchant's  
14 business, the name of the person or persons engaged in  
15 merchant's business, the permanent address and Illinois  
16 Retailers Occupation Tax Registration Number of the merchant,  
17 the dates and location of the event and other reasonable  
18 information that the Department may require. The report must be  
19 filed not later than the 20th day of the month next following  
20 the month during which the event with retail sales was held.  
21 Any person who fails to file a report required by this Section  
22 commits a business offense and is subject to a fine not to  
23 exceed \$250.

24 Any person engaged in the business of selling tangible  
25 personal property at retail as a concessionaire or other type  
26 of seller at the Illinois State Fair, county fairs, art shows,

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

18 (Source: P.A. 95-331, eff. 8-21-07; 96-34, eff. 7-13-09; 96-38,  
19 eff. 7-13-09; 96-898, eff. 5-27-10; 96-1012, eff. 7-7-10;  
20 revised 7-22-10.)

21 Section 99. Effective date. This Act takes effect July 1,  
22 2011.