



## 98TH GENERAL ASSEMBLY

### State of Illinois

2013 and 2014

HB3642

by Rep. Bill Mitchell

#### SYNOPSIS AS INTRODUCED:

30 ILCS 330/2	from Ch. 127, par. 652
30 ILCS 330/7.8 new	
30 ILCS 330/12	from Ch. 127, par. 662
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 General Obligation Bond Act. Requires the issuance of general obligation bonds in the amount of \$4,000,000,000 for the purposes of school construction, transportation, and pollution control. Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Requires the Department of Revenue to deposit 100% of the net revenue realized from the 6.25% general rate on the selling price of motor fuel and gasohol into the General Obligation Bond Retirement and Interest Fund until a sufficient amount has been deposited to pay the costs to retire the bonds. Effective immediately.

LRB098 12503 HLH 46917 b

1 AN ACT concerning finance.

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

4 Section 10. The General Obligation Bond Act is amended by  
5 changing Sections 2 and 12 and by adding Section 7.8 as  
6 follows:

7 (30 ILCS 330/2) (from Ch. 127, par. 652)

8 Sec. 2. Authorization for Bonds. The State of Illinois is  
9 authorized to issue, sell and provide for the retirement of  
10 General Obligation Bonds of the State of Illinois for the  
11 categories and specific purposes expressed in Sections 2  
12 through 8 of this Act, in the total amount of \$51,092,925,743  
13 ~~\$47,092,925,743~~ ~~\$45,476,125,743~~.

14 The bonds authorized in this Section 2 and in Section 16 of  
15 this Act are herein called "Bonds".

16 Of the total amount of Bonds authorized in this Act, up to  
17 \$2,200,000,000 in aggregate original principal amount may be  
18 issued and sold in accordance with the Baccalaureate Savings  
19 Act in the form of General Obligation College Savings Bonds.

20 Of the total amount of Bonds authorized in this Act, up to  
21 \$300,000,000 in aggregate original principal amount may be  
22 issued and sold in accordance with the Retirement Savings Act  
23 in the form of General Obligation Retirement Savings Bonds.

1           Of the total amount of Bonds authorized in this Act, the  
2 additional \$10,000,000,000 authorized by Public Act 93-2, the  
3 \$3,466,000,000 authorized by Public Act 96-43, and the  
4 \$4,096,348,300 authorized by Public Act 96-1497 shall be used  
5 solely as provided in Section 7.2.

6           The issuance and sale of Bonds pursuant to the General  
7 Obligation Bond Act is an economical and efficient method of  
8 financing the long-term capital needs of the State. This Act  
9 will permit the issuance of a multi-purpose General Obligation  
10 Bond with uniform terms and features. This will not only lower  
11 the cost of registration but also reduce the overall cost of  
12 issuing debt by improving the marketability of Illinois General  
13 Obligation Bonds.

14           (Source: P.A. 96-5, eff. 4-3-09; 96-36, eff. 7-13-09; 96-43,  
15 eff. 7-15-09; 96-885, eff. 3-11-10; 96-1000, eff. 7-2-10;  
16 96-1497, eff. 1-14-11; 96-1554, eff. 3-18-11; 97-333, eff.  
17 8-12-11; 97-771, eff. 7-10-12; 97-813, eff. 7-13-12; revised  
18 7-23-12.)

19           (30 ILCS 330/7.8 new)

20           Sec. 7.8. Excess motor fuel revenues Bonds.

21           (a) Within 3 months after the effective date of this  
22 amendatory Act of the 98th General Assembly, the State of  
23 Illinois must issue, sell, and provide for the retirement of  
24 General Obligation Bonds of the State of Illinois in the total  
25 amount of \$4,000,000,000 for the categories and specific

1 purposes set forth in this Section.

2 (b) The proceeds of the Bonds required under this Section  
3 must be used for the following purposes and in the following  
4 amounts:

5 (1) \$2,800,000,000 for use by the Department of  
6 Transportation for transportation purposes that are  
7 consistent the purposes set forth under item (1) of  
8 subsection (a) of Section 4;

9 (2) \$1,000,000,000 to be available for school  
10 construction purposes that are consistent with the  
11 purposes set forth under Section 5; and

12 (3) \$200,000,000 for allocation by the Environmental  
13 Protection Agency for the Site Investigation and Remedial  
14 Activities Program established under Title XVII of the  
15 Environmental Protection Act.

16 (c) Upon the issuance of the Bonds required under this  
17 Section, the Governor's Office of Management and Budget must  
18 certify to the Department of Revenue the total cost to retire  
19 the bonds, including the costs of issuance and the amount of  
20 principal of, interest on, and premium, if any, due on those  
21 bonds.

22 (30 ILCS 330/12) (from Ch. 127, par. 662)

23 Sec. 12. Allocation of Proceeds from Sale of Bonds.

24 (a) Proceeds from the sale of Bonds, authorized by Section  
25 3 of this Act, shall be deposited in the separate fund known as

1 the Capital Development Fund.

2 (b) Proceeds from the sale of Bonds, authorized by  
3 paragraph (a) of Section 4 and by item (1) of subsection (b) of  
4 Section 7.8 of this Act, shall be deposited in the separate  
5 fund known as the Transportation Bond, Series A Fund.

6 (c) Proceeds from the sale of Bonds, authorized by  
7 paragraphs (b) and (c) of Section 4 of this Act, shall be  
8 deposited in the separate fund known as the Transportation  
9 Bond, Series B Fund.

10 (c-1) Proceeds from the sale of Bonds, authorized by  
11 paragraph (d) of Section 4 of this Act, shall be deposited into  
12 the Transportation Bond Series D Fund, which is hereby created.

13 (d) Proceeds from the sale of Bonds, authorized by Section  
14 5 and by item (2) of subsection (b) of Section 7.8 of this Act,  
15 shall be deposited in the separate fund known as the School  
16 Construction Fund.

17 (e) Proceeds from the sale of Bonds, authorized by Section  
18 6 of this Act, shall be deposited in the separate fund known as  
19 the Anti-Pollution Fund.

20 (e-5) Proceeds from the sale of Bonds authorized by item  
21 (3) of subsection (b) of Section 7.8 of this Act shall be  
22 deposited in the separate fund known as the Brownfields  
23 Redevelopment Fund.

24 (f) Proceeds from the sale of Bonds, authorized by Section  
25 7 of this Act, shall be deposited in the separate fund known as  
26 the Coal Development Fund.

1 (f-2) Proceeds from the sale of Bonds, authorized by  
2 Section 7.2 of this Act, shall be deposited as set forth in  
3 Section 7.2.

4 (f-5) Proceeds from the sale of Bonds, authorized by  
5 Section 7.5 of this Act, shall be deposited as set forth in  
6 Section 7.5.

7 (g) Proceeds from the sale of Bonds, authorized by Section  
8 of this Act, shall be deposited in the Capital Development  
9 Fund.

10 (h) Subsequent to the issuance of any Bonds for the  
11 purposes described in Sections 2 through 8 of this Act, the  
12 Governor and the Director of the Governor's Office of  
13 Management and Budget may provide for the reallocation of  
14 unspent proceeds of such Bonds to any other purposes authorized  
15 under said Sections of this Act, subject to the limitations on  
16 aggregate principal amounts contained therein. Upon any such  
17 reallocation, such unspent proceeds shall be transferred to the  
18 appropriate funds as determined by reference to paragraphs (a)  
19 through (g) of this Section.

20 (Source: P.A. 96-36, eff. 7-13-09.)

21 Section 15. The Use Tax Act is amended by changing Section  
22 9 as follows:

23 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

24 Sec. 9. Except as to motor vehicles, watercraft, aircraft,

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

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

1 each tax return period, only the tax applicable to that part of  
2 the selling price actually received during such tax return  
3 period.

4 Except as provided in this Section, on or before the  
5 twentieth day of each calendar month, such retailer shall file  
6 a return for the preceding calendar month. Such return shall be  
7 filed on forms prescribed by the Department and shall furnish  
8 such information as the Department may reasonably require.

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

- 16 1. The name of the seller;
- 17 2. The address of the principal place of business from  
18 which he engages in the business of selling tangible  
19 personal property at retail in this State;
- 20 3. The total amount of taxable receipts received by him  
21 during the preceding calendar month from sales of tangible  
22 personal property by him during such preceding calendar  
23 month, including receipts from charge and time sales, but  
24 less all deductions allowed by law;
- 25 4. The amount of credit provided in Section 2d of this  
26 Act;



- 1           5. The amount of tax due;
- 2           5-5. The signature of the taxpayer; and
- 3           6. Such other reasonable information as the Department
- 4           may require.

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

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

1 State and local occupation and use tax laws administered by the  
2 Department, for the immediately preceding calendar year  
3 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
4 a tax liability in the amount set forth in subsection (b) of  
5 Section 2505-210 of the Department of Revenue Law shall make  
6 all payments required by rules of the Department by electronic  
7 funds transfer.

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

13 Any taxpayer not required to make payments by electronic  
14 funds transfer may make payments by electronic funds transfer  
15 with the permission of the Department.

16 All taxpayers required to make payment by electronic funds  
17 transfer and any taxpayers authorized to voluntarily make  
18 payments by electronic funds transfer shall make those payments  
19 in the manner authorized by the Department.

20 The Department shall adopt such rules as are necessary to  
21 effectuate a program of electronic funds transfer and the  
22 requirements of this Section.

23 Before October 1, 2000, if the taxpayer's average monthly  
24 tax liability to the Department under this Act, the Retailers'  
25 Occupation Tax Act, the Service Occupation Tax Act, the Service  
26 Use Tax Act was \$10,000 or more during the preceding 4 complete

1 calendar quarters, he shall file a return with the Department  
2 each month by the 20th day of the month next following the  
3 month during which such tax liability is incurred and shall  
4 make payments to the Department on or before the 7th, 15th,  
5 22nd and last day of the month during which such liability is  
6 incurred. On and after October 1, 2000, if the taxpayer's  
7 average monthly tax liability to the Department under this Act,  
8 the Retailers' Occupation Tax Act, the Service Occupation Tax  
9 Act, and the Service Use Tax Act was \$20,000 or more during the  
10 preceding 4 complete calendar quarters, he shall file a return  
11 with the Department each month by the 20th day of the month  
12 next following the month during which such tax liability is  
13 incurred and shall make payment to the Department on or before  
14 the 7th, 15th, 22nd and last day of the month during which such  
15 liability is incurred. If the month during which such tax  
16 liability is incurred began prior to January 1, 1985, each  
17 payment shall be in an amount equal to 1/4 of the taxpayer's  
18 actual liability for the month or an amount set by the  
19 Department not to exceed 1/4 of the average monthly liability  
20 of the taxpayer to the Department for the preceding 4 complete  
21 calendar quarters (excluding the month of highest liability and  
22 the month of lowest liability in such 4 quarter period). If the  
23 month during which such tax liability is incurred begins on or  
24 after January 1, 1985, and prior to January 1, 1987, each  
25 payment shall be in an amount equal to 22.5% of the taxpayer's  
26 actual liability for the month or 27.5% of the taxpayer's

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

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

1 seasonal in nature and not likely to be long term. If any such  
2 quarter monthly payment is not paid at the time or in the  
3 amount required by this Section, then the taxpayer shall be  
4 liable for penalties and interest on the difference between the  
5 minimum amount due and the amount of such quarter monthly  
6 payment actually and timely paid, except insofar as the  
7 taxpayer has previously made payments for that month to the  
8 Department in excess of the minimum payments previously due as  
9 provided in this Section. The Department shall make reasonable  
10 rules and regulations to govern the quarter monthly payment  
11 amount and quarter monthly payment dates for taxpayers who file  
12 on other than a calendar monthly basis.

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

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

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

25 If the retailer is otherwise required to file a monthly or  
26 quarterly return and if the retailer's average monthly tax

1 liability to the Department does not exceed \$50, the Department  
2 may authorize his returns to be filed on an annual basis, with  
3 the return for a given year being due by January 20 of the  
4 following year.

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

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

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



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

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

1 due in that particular instance, if that is claimed to be the  
2 fact); the place and date of the sale; a sufficient  
3 identification of the property sold; such other information as  
4 is required in Section 5-402 of the Illinois Vehicle Code, and  
5 such other information as the Department may reasonably  
6 require.

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

23 Such transaction reporting return shall be filed not later  
24 than 20 days after the date of delivery of the item that is  
25 being sold, but may be filed by the retailer at any time sooner  
26 than that if he chooses to do so. The transaction reporting

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

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

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

1 paid the proper tax (if tax is due) to the retailer. The  
2 Department shall adopt appropriate rules to carry out the  
3 mandate of this paragraph.

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

22 Where a retailer collects the tax with respect to the  
23 selling price of tangible personal property which he sells and  
24 the purchaser thereafter returns such tangible personal  
25 property and the retailer refunds the selling price thereof to  
26 the purchaser, such retailer shall also refund, to the

1 purchaser, the tax so collected from the purchaser. When filing  
2 his return for the period in which he refunds such tax to the  
3 purchaser, the retailer may deduct the amount of the tax so  
4 refunded by him to the purchaser from any other use tax which  
5 such retailer may be required to pay or remit to the  
6 Department, as shown by such return, if the amount of the tax  
7 to be deducted was previously remitted to the Department by  
8 such retailer. If the retailer has not previously remitted the  
9 amount of such tax to the Department, he is entitled to no  
10 deduction under this Act upon refunding such tax to the  
11 purchaser.

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

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

26 Where the retailer has more than one business registered

1 with the Department under separate registration under this Act,  
2 such retailer may not file each return that is due as a single  
3 return covering all such registered businesses, but shall file  
4 separate returns for each such registered business.

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

15 Beginning on the effective date of this amendatory Act of  
16 the 98th General Assembly, each month the Department shall pay  
17 into the General Obligation Bond Retirement and Interest Fund  
18 100% of the net revenue realized for the preceding month from  
19 the 6.25% general rate on the selling price of motor fuel and  
20 gasohol. These payments must continue until the aggregate  
21 amount paid into the General Obligation Bond Retirement and  
22 Interest Fund from the net revenue realized from the 6.25%  
23 general rate on transfers of motor fuel and gasohol under this  
24 Act, the Service Use Tax Act, the Service Occupation Tax Act,  
25 and the Retailers' Occupation Tax Act is equal to the amount  
26 certified to the Department under subsection (c) of Section 7.8

1 of the General Obligation Bond Act.

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

9 Except as otherwise provided with respect to motor fuel and  
10 gasohol, beginning ~~Beginning~~ January 1, 1990, each month the  
11 Department shall pay into the State and Local Sales Tax Reform  
12 Fund, a special fund in the State Treasury, 20% of the net  
13 revenue realized for the preceding month from the 6.25% general  
14 rate on the selling price of tangible personal property, other  
15 than tangible personal property which is purchased outside  
16 Illinois at retail from a retailer and which is titled or  
17 registered by an agency 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 Beginning July 1, 2011, each month the Department shall pay  
15 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue  
16 realized for the preceding month from the 6.25% general rate on  
17 the selling price of sorbents used in Illinois in the process  
18 of sorbent injection as used to comply with the Environmental  
19 Protection Act or the federal Clean Air Act, but the total  
20 payment into the Clean Air Act (CAA) Permit Fund under this Act  
21 and the Retailers' Occupation Tax Act shall not exceed  
22 \$2,000,000 in any fiscal year.

23 Of the remainder of the moneys received by the Department  
24 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
25 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
26 and after July 1, 1989, 3.8% thereof shall be paid into the



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

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

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

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

22	Fiscal Year	Total Deposit
23	1993	\$0
24	1994	53,000,000
25	1995	58,000,000
26	1996	61,000,000

1	1997	64,000,000
2	1998	68,000,000
3	1999	71,000,000
4	2000	75,000,000
5	2001	80,000,000
6	2002	93,000,000
7	2003	99,000,000
8	2004	103,000,000
9	2005	108,000,000
10	2006	113,000,000
11	2007	119,000,000
12	2008	126,000,000
13	2009	132,000,000
14	2010	139,000,000
15	2011	146,000,000
16	2012	153,000,000
17	2013	161,000,000
18	2014	170,000,000
19	2015	179,000,000
20	2016	189,000,000
21	2017	199,000,000
22	2018	210,000,000
23	2019	221,000,000
24	2020	233,000,000
25	2021	246,000,000
26	2022	260,000,000

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

11                   and

12                   each fiscal year

13                   thereafter that bonds

14                   are outstanding under

15                   Section 13.2 of the

16                   Metropolitan Pier and

17                   Exposition Authority Act,

18                   but not after fiscal year 2060.

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

20                   year thereafter, one-eighth of the amount requested in the

21                   certificate of the Chairman of the Metropolitan Pier and

22                   Exposition Authority for that fiscal year, less the amount

23                   deposited into the McCormick Place Expansion Project Fund by

24                   the State Treasurer in the respective month under subsection

25                   (g) of Section 13 of the Metropolitan Pier and Exposition

26                   Authority Act, plus cumulative deficiencies in the deposits

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

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 July 1, 1993, the Department shall each  
10 month pay into the Illinois Tax Increment Fund 0.27% of 80% of  
11 the net revenue realized for the preceding month from the 6.25%  
12 general rate on the selling price of tangible personal  
13 property.

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

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

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

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

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

25           (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,  
26 eff. 5-27-10; 96-1012, eff. 7-7-10; 97-95, eff. 7-12-11;

1 97-333, eff. 8-12-11.)

2 Section 20. The Service Use Tax Act is amended by changing  
3 Section 9 as follows:

4 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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

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. Such return shall be filed on a  
24 form prescribed by the Department and shall contain such



1 information as the Department may reasonably require.

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

9 1. The name of the seller;

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

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

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

18 5. The amount of tax due;

19 5-5. The signature of the taxpayer; and

20 6. Such other reasonable information as the Department  
21 may require.

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

26 Beginning October 1, 1993, a taxpayer who has an average

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

25 Before August 1 of each year beginning in 1993, the  
26 Department shall notify all taxpayers required to make payments

1 by electronic funds transfer. All taxpayers required to make  
2 payments by electronic funds transfer shall make those payments  
3 for a minimum of one year beginning on October 1.

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

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

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

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

25 If the serviceman is otherwise required to file a monthly  
26 or quarterly return and if the serviceman's average monthly tax

1 liability to the Department does not exceed \$50, the Department  
2 may authorize his returns to be filed on an annual basis, with  
3 the return for a given year being due by January 20 of the  
4 following year.

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

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

15 Where a serviceman collects the tax with respect to the  
16 selling price of property which he sells and the purchaser  
17 thereafter returns such property and the serviceman refunds the  
18 selling price thereof to the purchaser, such serviceman shall  
19 also refund, to the purchaser, the tax so collected from the  
20 purchaser. When filing his return for the period in which he  
21 refunds such tax to the purchaser, the serviceman may deduct  
22 the amount of the tax so refunded by him to the purchaser from  
23 any other Service Use Tax, Service Occupation Tax, retailers'  
24 occupation tax or use tax which such serviceman may be required  
25 to pay or remit to the Department, as shown by such return,  
26 provided that the amount of the tax to be deducted shall

1 previously have been remitted to the Department by such  
2 serviceman. If the serviceman shall not previously have  
3 remitted the amount of such tax to the Department, he shall be  
4 entitled to no deduction hereunder upon refunding such tax to  
5 the purchaser.

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

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

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

22 Beginning January 1, 1990, each month the Department shall  
23 pay into the State and Local Tax Reform Fund, a special fund in  
24 the State Treasury, the net revenue realized for the preceding  
25 month from the 1% tax on sales of food for human consumption  
26 which is to be consumed off the premises where it is sold

1 (other than alcoholic beverages, soft drinks and food which has  
2 been prepared for immediate consumption) and prescription and  
3 nonprescription medicines, drugs, medical appliances and  
4 insulin, urine testing materials, syringes and needles used by  
5 diabetics.

6 Beginning on the effective date of this amendatory Act of  
7 the 98th General Assembly, each month the Department shall pay  
8 into the General Obligation Bond Retirement and Interest Fund  
9 100% of the net revenue realized for the preceding month from  
10 the 6.25% general rate on transfers of motor fuel and gasohol.  
11 These payments must continue until the aggregate amount paid  
12 into the General Obligation Bond Retirement and Interest Fund  
13 from the net revenue realized from the 6.25% general rate on  
14 the selling price of motor fuel and gasohol under this Act, the  
15 Use Tax Act, the Service Occupation Tax Act, and the Retailers'  
16 Occupation Tax Act is equal to the amount certified to the  
17 Department under subsection (c) of Section 7.8 of the General  
18 Obligation Bond Act.

19 Except as otherwise provided with respect to motor fuel and  
20 gasohol, beginning ~~Beginning~~ January 1, 1990, each month the  
21 Department shall pay into the State and Local Sales Tax Reform  
22 Fund 20% of the net revenue realized for the preceding month  
23 from the 6.25% general rate on transfers of tangible personal  
24 property, other than tangible personal property which is  
25 purchased outside Illinois at retail from a retailer and which  
26 is titled or registered by an agency of this State's

1 government.

2 ~~Beginning August 1, 2000, each month the Department shall~~  
3 ~~pay into the State and Local Sales Tax Reform Fund 100% of the~~  
4 ~~net revenue realized for the preceding month from the 1.25%~~  
5 ~~rate on the 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 Bond Account  
9 in the 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.

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

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

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

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

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

8 Section 25. The Service Occupation Tax Act is amended by  
9 changing Section 9 as follows:

10 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

21 Where such tangible personal property is sold under a  
22 conditional sales contract, or under any other form of sale  
23 wherein the payment of the principal sum, or a part thereof, is  
24 extended beyond the close of the period for which the return is

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

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

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

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

1 Act;

2 5. The amount of tax due;

3 5-5. The signature of the taxpayer; and

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

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

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



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

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

15 If the serviceman's average monthly tax liability to the  
16 Department does not exceed \$50, the Department may authorize  
17 his returns to be filed on an annual basis, with the return for  
18 a given year being due by January 20 of the 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 serviceman may file his return, in the  
24 case of any serviceman who ceases to engage in a kind of  
25 business which makes him responsible for filing returns under  
26 this Act, such serviceman shall file a final return under this

1 Act with the Department not more than 1 month after  
2 discontinuing such business.

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

1 funds transfer.

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

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

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

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

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

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

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 Retailers' Occupation Tax  
12 Act, the Use Tax Act or the Service Use Tax Act, to furnish all  
13 the return information required by all said Acts on the one  
14 form.

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

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

1 needles used by diabetics.

2 Beginning on the effective date of this amendatory Act of  
3 the 98th General Assembly, each month the Department shall pay  
4 into the General Obligation Bond Retirement and Interest Fund  
5 100% of the net revenue realized for the preceding month from  
6 the 6.25% general rate on transfers of motor fuel and gasohol.  
7 These payments must continue until the aggregate amount paid  
8 into the General Obligation Bond Retirement and Interest Fund  
9 from the net revenue realized from the 6.25% general rate on  
10 transfers of motor fuel and gasohol under this Act, the Use Tax  
11 Act, the Service Use Tax Act, and the Retailers' Occupation Tax  
12 Act is equal to the amount certified to the Department under  
13 subsection (c) of Section 7.8 of the General Obligation Bond  
14 Act.

15 Except as otherwise provided with respect to motor fuel and  
16 gasohol, beginning ~~Beginning~~ January 1, 1990, each month the  
17 Department shall pay into the County and Mass Transit District  
18 Fund 4% of the revenue realized for the preceding month from  
19 the 6.25% general 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.

	Fiscal Year	Total Deposit
12		
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 Remaining moneys received by the Department pursuant to  
19 this Act shall be paid into the General Revenue Fund of the  
20 State Treasury.

21 The Department may, upon separate written notice to a  
22 taxpayer, require the taxpayer to prepare and file with the  
23 Department on a form prescribed by the Department within not  
24 less than 60 days after receipt of the notice an annual  
25 information return for the tax year specified in the notice.  
26 Such annual return to the Department shall include a statement

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

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

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

1 penalty provided for in this Act.

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

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

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

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

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

1 overpayment of liability.

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

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

12 Section 30. The Retailers' Occupation Tax Act is amended by  
13 changing Section 3 as follows:

14 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

20 1. The name of the seller;

21 2. His residence address and the address of his  
22 principal place of business and the address of the  
23 principal place of business (if that is a different  
24 address) from which he engages in the business of selling

1           tangible personal property at retail in this State;

2           3. Total amount of receipts received by him during the  
3           preceding calendar month or quarter, as the case may be,  
4           from sales of tangible personal property, and from services  
5           furnished, by him during such preceding calendar month or  
6           quarter;

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

12          5. Deductions allowed by law;

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

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

18          8. The amount of tax due;

19          9. The signature of the taxpayer; and

20          10. Such other reasonable information as the  
21          Department may require.

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

26          Each return shall be accompanied by the statement of



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

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

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

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

5 1. The name of the seller;

6 2. The address of the principal place of business from  
7 which he engages in the business of selling tangible  
8 personal property at retail in this State;

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

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

16 5. The amount of tax due; and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

1 sufficient identification of the property sold, and such other  
2 information as the Department may reasonably require.

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

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

1 to such tangible personal property.

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

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

1 if the tax had been remitted to the Department by the retailer.

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

10 Where the seller is a corporation, the return filed on  
11 behalf of such corporation shall be signed by the president,  
12 vice-president, secretary or treasurer or by the properly  
13 accredited agent of such corporation.

14 Where the seller is a limited liability company, the return  
15 filed on behalf of the limited liability company shall be  
16 signed by a manager, member, or properly accredited agent of  
17 the limited liability company.

18 Except as provided in this Section, the retailer filing the  
19 return under this Section shall, at the time of filing such  
20 return, pay to the Department the amount of tax imposed by this  
21 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
22 on and after January 1, 1990, or \$5 per calendar year,  
23 whichever is greater, which is allowed to reimburse the  
24 retailer for the expenses incurred in keeping records,  
25 preparing and filing returns, remitting the tax and supplying  
26 data to the Department on request. Any prepayment made pursuant

1 to Section 2d of this Act shall be included in the amount on  
2 which such 2.1% or 1.75% discount is computed. In the case of  
3 retailers who report and pay the tax on a transaction by  
4 transaction basis, as provided in this Section, such discount  
5 shall be taken with each such tax remittance instead of when  
6 such retailer files his periodic return.

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

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

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

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



1 govern the quarter monthly payment amount and quarter monthly  
2 payment dates for taxpayers who file on other than a calendar  
3 monthly basis.

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

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

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

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

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

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

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

19 Beginning January 1, 1990, each month the Department shall  
20 pay into the Local Government Tax Fund, a special fund in the  
21 State treasury which is hereby created, the net revenue  
22 realized for the preceding month from the 1% tax on sales of  
23 food for human consumption which is to be consumed off the  
24 premises where it is sold (other than alcoholic beverages, soft  
25 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 on the effective date of this amendatory Act of  
4 the 98th General Assembly, each month the Department shall pay  
5 into the General Obligation Bond Retirement and Interest Fund  
6 100% of the net revenue realized for the preceding month from  
7 the 6.25% general rate on the selling price of motor fuel and  
8 gasohol. These payments must continue until the aggregate  
9 amount paid into the General Obligation Bond Retirement and  
10 Interest Fund from the net revenue realized from the 6.25%  
11 general rate on transfers of motor fuel and gasohol under this  
12 Act, the Use Tax Act, the Service Use Tax Act, and the Service  
13 Occupation Tax Act is equal to the amount certified to the  
14 Department under subsection (c) of Section 7.8 of the General  
15 Obligation Bond Act.

16 Except as otherwise provided with respect to motor fuel and  
17 gasohol, beginning ~~Beginning~~ January 1, 1990, each month the  
18 Department shall pay into the County and Mass Transit District  
19 Fund, a special fund in the State treasury which is hereby  
20 created, 4% of the net revenue realized for the preceding month  
21 from the 6.25% general rate.

22 ~~Beginning August 1, 2000, each month the Department shall~~  
23 ~~pay into the County and Mass Transit District Fund 20% of the~~  
24 ~~net revenue realized for the preceding month from the 1.25%~~  
25 ~~rate on the selling price of motor fuel and gasohol. Beginning~~  
26 ~~September 1, 2010, each month the Department shall pay into the~~

1 ~~County and Mass Transit District Fund 20% of the net revenue~~  
2 ~~realized for the preceding month from the 1.25% rate on the~~  
3 ~~selling price of sales tax holiday items.~~

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

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

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

23 Beginning July 1, 2011, each month the Department shall pay  
24 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue  
25 realized for the preceding month from the 6.25% general rate on  
26 the selling price of sorbents used in Illinois in the process

1 of sorbent injection as used to comply with the Environmental  
2 Protection Act or the federal Clean Air Act, but the total  
3 payment into the Clean Air Act (CAA) Permit Fund under this Act  
4 and the Use Tax Act shall not exceed \$2,000,000 in any fiscal  
5 year.

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

26	Fiscal Year	Annual Specified Amount
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1	1986	\$54,800,000
2	1987	\$76,650,000
3	1988	\$80,480,000
4	1989	\$88,510,000
5	1990	\$115,330,000
6	1991	\$145,470,000
7	1992	\$182,730,000
8	1993	\$206,520,000;

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



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

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

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

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

1	2000	75,000,000
2	2001	80,000,000
3	2002	93,000,000
4	2003	99,000,000
5	2004	103,000,000
6	2005	108,000,000
7	2006	113,000,000
8	2007	119,000,000
9	2008	126,000,000
10	2009	132,000,000
11	2010	139,000,000
12	2011	146,000,000
13	2012	153,000,000
14	2013	161,000,000
15	2014	170,000,000
16	2015	179,000,000
17	2016	189,000,000
18	2017	199,000,000
19	2018	210,000,000
20	2019	221,000,000
21	2020	233,000,000
22	2021	246,000,000
23	2022	260,000,000
24	2023	275,000,000
25	2024	275,000,000
26	2025	275,000,000

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

8 and

9 each fiscal year

10 thereafter that bonds

11 are outstanding under

12 Section 13.2 of the

13 Metropolitan Pier and

14 Exposition Authority Act,

15 but not after fiscal year 2060.

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

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

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

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

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

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

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

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

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

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

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

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

26           As soon as possible after the first day of each month, upon

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

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

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

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



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

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

1 Department, the concessionaires and other sellers shall file  
2 their returns as otherwise required in this Section.

3 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,  
4 eff. 5-27-10; 96-1012, eff. 7-7-10; 97-95, eff. 7-12-11;  
5 97-333, eff. 8-12-11.)

6 Section 99. Effective date. This Act takes effect upon  
7 becoming law.