



Rep. Adam Brown

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LRB098 18505 HLH 57717 a

1 AMENDMENT TO HOUSE BILL 5072

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 5072 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Use Tax Act is amended by changing Section  
5 9 as follows:

6 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

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

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

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

25 Except as provided in this Section, on or before the  
26 twentieth day of each calendar month, such retailer shall file

1 a return for the preceding calendar month. Such return shall be  
2 filed on forms prescribed by the Department and shall furnish  
3 such information as the Department may reasonably require.

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

11 1. The name of the seller;

12 2. The address of the principal place of business from  
13 which he engages in the business of selling tangible  
14 personal property at retail in this State;

15 3. The total amount of taxable receipts received by him  
16 during the preceding calendar month from sales of tangible  
17 personal property by him during such preceding calendar  
18 month, including receipts from charge and time sales, but  
19 less all deductions allowed by law;

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

22 5. The amount of tax due;

23 5-5. The signature of the taxpayer; and

24 6. Such other reasonable information as the Department  
25 may require.

26 If a taxpayer fails to sign a return within 30 days after

1 the proper notice and demand for signature by the Department,  
2 the return shall be considered valid and any amount shown to be  
3 due on the return shall be deemed assessed.

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

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

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

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

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

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

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

1 incurred. On and after October 1, 2000, if the taxpayer's  
2 average monthly tax liability to the Department under this Act,  
3 the Retailers' Occupation Tax Act, the Service Occupation Tax  
4 Act, and the Service Use Tax Act was \$20,000 or more during the  
5 preceding 4 complete calendar quarters, he shall file a return  
6 with the Department each month by the 20th day of the month  
7 next following the month during which such tax liability is  
8 incurred and shall make payment to the Department on or before  
9 the 7th, 15th, 22nd and last day of the month during which such  
10 liability is incurred. If the month during which such tax  
11 liability is incurred began prior to January 1, 1985, each  
12 payment shall be in an amount equal to 1/4 of the taxpayer's  
13 actual liability for the month or an amount set by the  
14 Department not to exceed 1/4 of the average monthly liability  
15 of the taxpayer to the Department for the preceding 4 complete  
16 calendar quarters (excluding the month of highest liability and  
17 the month of lowest liability in such 4 quarter period). If the  
18 month during which such tax liability is incurred begins on or  
19 after January 1, 1985, and prior to January 1, 1987, each  
20 payment shall be in an amount equal to 22.5% of the taxpayer's  
21 actual liability for the month or 27.5% of the taxpayer's  
22 liability for the same calendar month of the preceding year. If  
23 the month during which such tax liability is incurred begins on  
24 or after January 1, 1987, and prior to January 1, 1988, each  
25 payment shall be in an amount equal to 22.5% of the taxpayer's  
26 actual liability for the month or 26.25% 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, 1988, and prior to January 1, 1989, or  
4 begins on or after January 1, 1996, each payment shall be in an  
5 amount equal to 22.5% of the taxpayer's actual liability for  
6 the month or 25% of the taxpayer's liability for the same  
7 calendar month of the preceding year. If the month during which  
8 such tax liability is incurred begins on or after January 1,  
9 1989, and prior to 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 or 100% of the taxpayer's  
13 actual liability for the quarter monthly reporting period. The  
14 amount of such quarter monthly payments shall be credited  
15 against the final tax liability of the taxpayer's return for  
16 that month. Before October 1, 2000, once applicable, the  
17 requirement of the making of quarter monthly payments to the  
18 Department shall continue until such taxpayer's average  
19 monthly liability to the Department during the preceding 4  
20 complete calendar quarters (excluding the month of highest  
21 liability and the month of lowest liability) is less than  
22 \$9,000, or until such taxpayer's average monthly liability to  
23 the Department as computed for each calendar quarter of the 4  
24 preceding complete calendar quarter period is less than  
25 \$10,000. However, if a taxpayer can show the Department that a  
26 substantial change in the taxpayer's business has occurred

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



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

8 If any such payment provided for in this Section exceeds  
9 the taxpayer's liabilities under this Act, the Retailers'  
10 Occupation Tax Act, the Service Occupation Tax Act and the  
11 Service Use Tax Act, as shown by an original monthly return,  
12 the Department shall issue to the taxpayer a credit memorandum  
13 no later than 30 days after the date of payment, which  
14 memorandum may be submitted by the taxpayer to the Department  
15 in payment of tax liability subsequently to be remitted by the  
16 taxpayer to the Department or be assigned by the taxpayer to a  
17 similar taxpayer under this Act, the Retailers' Occupation Tax  
18 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
19 in accordance with reasonable rules and regulations to be  
20 prescribed by the Department, except that if such excess  
21 payment is shown on an original monthly return and is made  
22 after December 31, 1986, no credit memorandum shall be issued,  
23 unless requested by the taxpayer. If no such request is made,  
24 the taxpayer may credit such excess payment against tax  
25 liability subsequently to be remitted by the taxpayer to the  
26 Department under this Act, the Retailers' Occupation Tax Act,

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

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

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

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

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

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

10 In addition, with respect to motor vehicles, watercraft,  
11 aircraft, and trailers that are required to be registered with  
12 an agency of this State, every retailer selling this kind of  
13 tangible personal property shall file, with the Department,  
14 upon a form to be prescribed and supplied by the Department, a  
15 separate return for each such item of tangible personal  
16 property which the retailer sells, except that if, in the same  
17 transaction, (i) a retailer of aircraft, watercraft, motor  
18 vehicles or trailers transfers more than one aircraft,  
19 watercraft, motor vehicle or trailer to another aircraft,  
20 watercraft, motor vehicle or trailer retailer for the purpose  
21 of resale or (ii) a retailer of aircraft, watercraft, motor  
22 vehicles, or trailers transfers more than one aircraft,  
23 watercraft, motor vehicle, or trailer to a purchaser for use as  
24 a qualifying rolling stock as provided in Section 3-55 of this  
25 Act, then that seller may report the transfer of all the  
26 aircraft, watercraft, motor vehicles or trailers involved in

1 that transaction to the Department on the same uniform  
2 invoice-transaction reporting return form. For purposes of  
3 this Section, "watercraft" means a Class 2, Class 3, or Class 4  
4 watercraft as defined in Section 3-2 of the Boat Registration  
5 and Safety Act, a personal watercraft, or any boat equipped  
6 with an inboard motor.

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

1 require.

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

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

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

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

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

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

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

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

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

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

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

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

26 Notwithstanding any other provision of law, beginning July



1 1, 2014, each month the Department shall pay into the State and  
2 Local Sales Tax Reform Fund 20% of the net revenue realized for  
3 the preceding month from the tax imposed under this Act on the  
4 use of motor fuel and gasohol.

5 Notwithstanding any other provision of law, beginning July  
6 1, 2014, each month the Department shall pay into the Road Fund  
7 80% of the net revenue realized for the preceding month from  
8 the tax imposed under this Act on the use of motor fuel and  
9 gasohol.

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

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

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

9           ~~Beginning August 1, 2000, each month the Department shall~~  
10 ~~pay into the State and Local Sales Tax Reform Fund 100% of the~~  
11 ~~net revenue realized for the preceding month from the 1.25%~~  
12 ~~rate on the selling price of motor fuel and gasohol.~~ Beginning  
13 September 1, 2010, each month the Department shall pay into the  
14 State and Local Sales Tax Reform Fund 100% of the net revenue  
15 realized for the preceding month from the 1.25% rate on the  
16 selling price of sales tax holiday items.

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

24           Beginning October 1, 2009, each month the Department shall  
25 pay into the Capital Projects Fund an amount that is equal to  
26 an amount estimated by the Department to represent 80% of the

1 net revenue realized for the preceding month from the sale of  
2 candy, grooming and hygiene products, and soft drinks that had  
3 been taxed at a rate of 1% prior to September 1, 2009 but that  
4 are ~~is~~ now taxed at 6.25%.

5 Beginning July 1, 2011, each month the Department shall pay  
6 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue  
7 realized for the preceding month from the 6.25% general rate on  
8 the selling price of sorbents used in Illinois in the process  
9 of sorbent injection as used to comply with the Environmental  
10 Protection Act or the federal Clean Air Act, but the total  
11 payment into the Clean Air Act (CAA) Permit Fund under this Act  
12 and the Retailers' Occupation Tax Act shall not exceed  
13 \$2,000,000 in any fiscal year.

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

1 the average monthly revenues deposited into the fund, excluding  
2 payments made pursuant to this paragraph.

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

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

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

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

1 Expansion Project Fund in the specified fiscal years.

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

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

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

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



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

12 Subject to payment of amounts into the Build Illinois Fund  
13 and the McCormick Place Expansion Project Fund pursuant to the  
14 preceding paragraphs or in any amendments thereto hereafter  
15 enacted, beginning July 1, 1993 and ending on September 30,  
16 2013, the Department shall each month pay into the Illinois Tax  
17 Increment Fund 0.27% of 80% of the net revenue realized for the  
18 preceding month from the 6.25% general rate on the selling  
19 price of tangible personal property.

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

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

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

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

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

24 For greater simplicity of administration, manufacturers,  
25 importers and wholesalers whose products are sold at retail in  
26 Illinois by numerous retailers, and who wish to do so, may

1 assume the responsibility for accounting and paying to the  
2 Department all tax accruing under this Act with respect to such  
3 sales, if the retailers who are affected do not make written  
4 objection to the Department to this arrangement.

5 (Source: P.A. 97-95, eff. 7-12-11; 97-333, eff. 8-12-11; 98-24,  
6 eff. 6-19-13; 98-109, eff. 7-25-13; 98-496, eff. 1-1-14;  
7 revised 9-9-13.)

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

10 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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 (except as otherwise provided) at the time when he  
14 is required to file his return for the period during which such  
15 tax was collected, less a discount of 2.1% prior to January 1,  
16 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar  
17 year, whichever is greater, which is allowed to reimburse the  
18 serviceman for expenses incurred in collecting the tax, keeping  
19 records, preparing and filing returns, remitting the tax and  
20 supplying data to the Department on request. The Department may  
21 disallow the discount for servicemen whose certificate of  
22 registration is revoked at the time the return is filed, but  
23 only if the Department's decision to revoke the certificate of  
24 registration has become final. A serviceman need not remit that

1 part of any tax collected by him to the extent that he is  
2 required to pay and does pay the tax imposed by the Service  
3 Occupation Tax Act with respect to his sale of service  
4 involving the incidental transfer by him of the same property.

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

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

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

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

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

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

24 If the serviceman is otherwise required to file a monthly  
25 return and if the serviceman's average monthly tax liability to  
26 the Department does not exceed \$200, the Department may

1 authorize his returns to be filed on a quarter annual basis,  
2 with the return for January, February and March of a given year  
3 being due by April 20 of such year; with the return for April,  
4 May and June of a given year being due by July 20 of such year;  
5 with the return for July, August and September of a given year  
6 being due by October 20 of such year, and with the return for  
7 October, November and December of a given year being due by  
8 January 20 of the following year.

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

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

18 Notwithstanding any other provision in this Act concerning  
19 the time within which a serviceman may file his return, in the  
20 case of any serviceman who ceases to engage in a kind of  
21 business which makes him responsible for filing returns under  
22 this Act, such serviceman shall file a final return under this  
23 Act with the Department not more than 1 month after  
24 discontinuing such business.

25 Where a serviceman collects the tax with respect to the  
26 selling price of property which he sells and the purchaser

1 thereafter returns such property and the serviceman refunds the  
2 selling price thereof to the purchaser, such serviceman shall  
3 also refund, to the purchaser, the tax so collected from the  
4 purchaser. When filing his return for the period in which he  
5 refunds such tax to the purchaser, the serviceman may deduct  
6 the amount of the tax so refunded by him to the purchaser from  
7 any other Service Use Tax, Service Occupation Tax, retailers'  
8 occupation tax or use tax which such serviceman may be required  
9 to pay or remit to the Department, as shown by such return,  
10 provided that the amount of the tax to be deducted shall  
11 previously have been remitted to the Department by such  
12 serviceman. If the serviceman shall not previously have  
13 remitted the amount of such tax to the Department, he shall be  
14 entitled to no deduction hereunder upon refunding such tax to  
15 the purchaser.

16 Any serviceman filing a return hereunder shall also include  
17 the total tax upon the selling price of tangible personal  
18 property purchased for use by him as an incident to a sale of  
19 service, and such serviceman shall remit the amount of such tax  
20 to the Department when filing such return.

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



1           Where the serviceman has more than one business registered  
2 with the Department under separate registration hereunder,  
3 such serviceman shall not file each return that is due as a  
4 single return covering all such registered businesses, but  
5 shall file separate returns for each such registered business.

6           Notwithstanding any other provision of law, beginning July  
7 1, 2014, each month the Department shall pay into the State and  
8 Local Sales Tax Reform Fund 20% of the net revenue realized for  
9 the preceding month from the tax imposed under this Act on the  
10 use of motor fuel and gasohol.

11           Notwithstanding any other provision of law, beginning July  
12 1, 2014, each month the Department shall pay into the Road Fund  
13 80% of the net revenue realized for the preceding month from  
14 the tax imposed under this Act on the use of motor fuel and  
15 gasohol.

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

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

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

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

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

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

1 Retailers' Occupation Tax Act shall not exceed \$18,000,000 in  
2 any State fiscal year. As used in this paragraph, the "average  
3 monthly deficit" shall be equal to the difference between the  
4 average monthly claims for payment by the fund and the average  
5 monthly revenues deposited into the fund, excluding payments  
6 made pursuant to this paragraph.

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

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

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

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

1 deposited in the aggregate from collections under Section 9 of  
2 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
3 9 of the Service Occupation Tax Act, and Section 3 of the  
4 Retailers' Occupation Tax Act into the McCormick Place  
5 Expansion Project Fund in the specified fiscal years.

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

1	2012	153,000,000
2	2013	161,000,000
3	2014	170,000,000
4	2015	179,000,000
5	2016	189,000,000
6	2017	199,000,000
7	2018	210,000,000
8	2019	221,000,000
9	2020	233,000,000
10	2021	246,000,000
11	2022	260,000,000
12	2023	275,000,000
13	2024	275,000,000
14	2025	275,000,000
15	2026	279,000,000
16	2027	292,000,000
17	2028	307,000,000
18	2029	322,000,000
19	2030	338,000,000
20	2031	350,000,000
21	2032	350,000,000

22                   and  
23                   each fiscal year  
24                   thereafter that bonds  
25                   are outstanding under  
26                   Section 13.2 of the

1 Metropolitan Pier and  
2 Exposition Authority Act,  
3 but not after fiscal year 2060.

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

17 Subject to payment of amounts into the Build Illinois Fund  
18 and the McCormick Place Expansion Project Fund pursuant to the  
19 preceding paragraphs or in any amendments thereto hereafter  
20 enacted, beginning July 1, 1993 and ending on September 30,  
21 2013, the Department shall each month pay into the Illinois Tax  
22 Increment Fund 0.27% of 80% of the net revenue realized for the  
23 preceding month from the 6.25% general rate on the selling  
24 price of tangible personal property.

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



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

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

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

26 Net revenue realized for a month shall be the revenue

1 collected by the State pursuant to this Act, less the amount  
2 paid out during that month as refunds to taxpayers for  
3 overpayment of liability.

4 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
5 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; revised 9-9-13.)

6 Section 15. The Service Occupation Tax Act is amended by  
7 changing Section 9 as follows:

8 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

23 Where such tangible personal property is sold under a  
24 conditional sales contract, or under any other form of sale

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

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

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

21 1. The name of the seller;

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

24 3. The total amount of taxable receipts received by him  
25 during the preceding calendar month, including receipts  
26 from charge and time sales, but less all deductions allowed

1 by law;

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

4 5. The amount of tax due;

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

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

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

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

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

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

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

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

24 Notwithstanding any other provision in this Act concerning  
25 the time within which a serviceman may file his return, in the  
26 case of any serviceman who ceases to engage in a kind of

1 business which makes him responsible for filing returns under  
2 this Act, such serviceman shall file a final return under this  
3 Act with the Department not more than 1 month after  
4 discontinuing such business.

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

1 Section 2505-210 of the Department of Revenue Law shall make  
2 all payments required by rules of the Department by electronic  
3 funds transfer.

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

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

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

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

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

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

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

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

21 Notwithstanding any other provision of law, beginning July  
22 1, 2014, each month the Department shall pay into the Local  
23 Government Tax Fund 16% of the net revenue realized for the  
24 preceding month from the tax imposed under this Act on the sale  
25 of motor fuel and gasohol.

26 Notwithstanding any other provision of law, beginning July



1 1, 2014, each month the Department shall pay into the County  
2 and Mass Transit District Fund 4% of the net revenue realized  
3 for the preceding month from the tax imposed under this Act on  
4 the sale of motor fuel and gasohol.

5 Notwithstanding any other provision of law, beginning July  
6 1, 2014, each month the Department shall pay into the Road Fund  
7 80% of the net revenue realized for the preceding month from  
8 the tax imposed under this Act on the sale of motor fuel and  
9 gasohol.

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

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

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

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

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

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

16           Beginning July 1, 2013, each month the Department shall pay  
17 into the Underground Storage Tank Fund from the proceeds  
18 collected under this Act, the Use Tax Act, the Service Use Tax  
19 Act, and the Retailers' Occupation Tax Act an amount equal to  
20 the average monthly deficit in the Underground Storage Tank  
21 Fund during the prior year, as certified annually by the  
22 Illinois Environmental Protection Agency, but the total  
23 payment into the Underground Storage Tank Fund under this Act,  
24 the Use Tax Act, the Service Use Tax Act, and the Retailers'  
25 Occupation Tax Act shall not exceed \$18,000,000 in any State  
26 fiscal year. As used in this paragraph, the "average monthly

1 deficit" shall be equal to the difference between the average  
2 monthly claims for payment by the fund and the average monthly  
3 revenues deposited into the fund, excluding payments made  
4 pursuant to this paragraph.

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

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

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

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

1 9 of the Service Occupation Tax Act, and Section 3 of the  
2 Retailers' Occupation Tax Act into the McCormick Place  
3 Expansion Project Fund in the specified fiscal years.

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

1	2014	170,000,000
2	2015	179,000,000
3	2016	189,000,000
4	2017	199,000,000
5	2018	210,000,000
6	2019	221,000,000
7	2020	233,000,000
8	2021	246,000,000
9	2022	260,000,000
10	2023	275,000,000
11	2024	275,000,000
12	2025	275,000,000
13	2026	279,000,000
14	2027	292,000,000
15	2028	307,000,000
16	2029	322,000,000
17	2030	338,000,000
18	2031	350,000,000
19	2032	350,000,000

20 and  
21 each fiscal year  
22 thereafter that bonds  
23 are outstanding under  
24 Section 13.2 of the  
25 Metropolitan Pier and  
26 Exposition Authority Act,

1 but not after fiscal year 2060.

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

15 Subject to payment of amounts into the Build Illinois Fund  
16 and the McCormick Place Expansion Project Fund pursuant to the  
17 preceding paragraphs or in any amendments thereto hereafter  
18 enacted, beginning July 1, 1993 and ending on September 30,  
19 2013, the Department shall each month pay into the Illinois Tax  
20 Increment Fund 0.27% of 80% of the net revenue realized for the  
21 preceding month from the 6.25% general rate on the selling  
22 price of tangible personal property.

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 with the receipt of the first report of



1 taxes paid by an eligible business and continuing for a 25-year  
2 period, the Department shall each month pay into the Energy  
3 Infrastructure Fund 80% of the net revenue realized from the  
4 6.25% general rate on the selling price of Illinois-mined coal  
5 that was sold to an eligible business. For purposes of this  
6 paragraph, the term "eligible business" means a new electric  
7 generating facility certified pursuant to Section 605-332 of  
8 the Department of Commerce and Economic Opportunity Law of the  
9 Civil Administrative Code of Illinois.

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

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

1 same period, the taxpayer shall attach to his annual return a  
2 schedule showing a reconciliation of the 2 amounts and the  
3 reasons for the difference. The taxpayer's annual return to the  
4 Department shall also disclose the cost of goods sold by the  
5 taxpayer during the year covered by such return, opening and  
6 closing inventories of such goods for such year, cost of goods  
7 used from stock or taken from stock and given away by the  
8 taxpayer during such year, pay roll information of the  
9 taxpayer's business during such year and any additional  
10 reasonable information which the Department deems would be  
11 helpful in determining the accuracy of the monthly, quarterly  
12 or annual returns filed by such taxpayer as hereinbefore  
13 provided for in this Section.

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

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

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

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

9           The foregoing portion of this Section concerning the filing  
10 of an annual information return shall not apply to a serviceman  
11 who is not required to file an income tax return with the  
12 United States Government.

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

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

24           For greater simplicity of administration, it shall be  
25 permissible for manufacturers, importers and wholesalers whose  
26 products are sold by numerous servicemen in Illinois, and who

1 wish to do so, to assume the responsibility for accounting and  
2 paying to the Department all tax accruing under this Act with  
3 respect to such sales, if the servicemen who are affected do  
4 not make written objection to the Department to this  
5 arrangement.

6 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
7 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; revised 9-9-13.)

8 Section 20. The Retailers' Occupation Tax Act is amended by  
9 changing Section 3 as follows:

10 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

16 1. The name of the seller;

17 2. His residence address and the address of his  
18 principal place of business and the address of the  
19 principal place of business (if that is a different  
20 address) from which he engages in the business of selling  
21 tangible personal property at retail in this State;

22 3. Total amount of receipts received by him during the  
23 preceding calendar month or quarter, as the case may be,  
24 from sales of tangible personal property, and from services

1 furnished, by him during such preceding calendar month or  
2 quarter;

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

8 5. Deductions allowed by law;

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

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

14 8. The amount of tax due;

15 9. The signature of the taxpayer; and

16 10. Such other reasonable information as the  
17 Department may require.

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

22 Each return shall be accompanied by the statement of  
23 prepaid tax issued pursuant to Section 2e for which credit is  
24 claimed.

25 Prior to October 1, 2003, and on and after September 1,  
26 2004 a retailer may accept a Manufacturer's Purchase Credit

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

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

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

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

1 "alcoholic liquor" shall have the meaning prescribed in the  
2 Liquor Control Act of 1934.

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



1 information by personal delivery or by mail. For purposes of  
2 this paragraph, the term "electronic means" includes, but is  
3 not limited to, the use of a secure Internet website, e-mail,  
4 or facsimile.

5 If a total amount of less than \$1 is payable, refundable or  
6 creditable, such amount shall be disregarded if it is less than  
7 50 cents and shall be increased to \$1 if it is 50 cents or more.

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

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

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

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

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

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

22 Any amount which is required to be shown or reported on any  
23 return or other document under this Act shall, if such amount  
24 is not a whole-dollar amount, be increased to the nearest  
25 whole-dollar amount in any case where the fractional part of a  
26 dollar is 50 cents or more, and decreased to the nearest

1 whole-dollar amount where the fractional part of a dollar is  
2 less than 50 cents.

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

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

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

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

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

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

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

1 invoice-transaction reporting return form. For purposes of  
2 this Section, "watercraft" means a Class 2, Class 3, or Class 4  
3 watercraft as defined in Section 3-2 of the Boat Registration  
4 and Safety Act, a personal watercraft, or any boat equipped  
5 with an inboard motor.

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

14 The transaction reporting return, in the case of motor  
15 vehicles or trailers that are required to be registered with an  
16 agency of this State, shall be the same document as the Uniform  
17 Invoice referred to in Section 5-402 of The Illinois Vehicle  
18 Code and must show the name and address of the seller; the name  
19 and address of the purchaser; the amount of the selling price  
20 including the amount allowed by the retailer for traded-in  
21 property, if any; the amount allowed by the retailer for the  
22 traded-in tangible personal property, if any, to the extent to  
23 which Section 1 of this Act allows an exemption for the value  
24 of traded-in property; the balance payable after deducting such  
25 trade-in allowance from the total selling price; the amount of  
26 tax due from the retailer with respect to such transaction; the

1 amount of tax collected from the purchaser by the retailer on  
2 such transaction (or satisfactory evidence that such tax is not  
3 due in that particular instance, if that is claimed to be the  
4 fact); the place and date of the sale; a sufficient  
5 identification of the property sold; such other information as  
6 is required in Section 5-402 of The Illinois Vehicle Code, and  
7 such other information as the Department may reasonably  
8 require.

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

25 Such transaction reporting return shall be filed not later  
26 than 20 days after the day of delivery of the item that is

1 being sold, but may be filed by the retailer at any time sooner  
2 than that if he chooses to do so. The transaction reporting  
3 return and tax remittance or proof of exemption from the  
4 Illinois use tax may be transmitted to the Department by way of  
5 the State agency with which, or State officer with whom the  
6 tangible personal property must be titled or registered (if  
7 titling or registration is required) if the Department and such  
8 agency or State officer determine that this procedure will  
9 expedite the processing of applications for title or  
10 registration.

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

24 No retailer's failure or refusal to remit tax under this  
25 Act precludes a user, who has paid the proper tax to the  
26 retailer, from obtaining his certificate of title or other

1 evidence of title or registration (if titling or registration  
2 is required) upon satisfying the Department that such user has  
3 paid the proper tax (if tax is due) to the retailer. The  
4 Department shall adopt appropriate rules to carry out the  
5 mandate of this paragraph.

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

24 Refunds made by the seller during the preceding return  
25 period to purchasers, on account of tangible personal property  
26 returned to the seller, shall be allowed as a deduction under



1 subdivision 5 of his monthly or quarterly return, as the case  
2 may be, in case the seller had theretofore included the  
3 receipts from the sale of such tangible personal property in a  
4 return filed by him and had paid the tax imposed by this Act  
5 with respect to such receipts.

6 Where the seller is a corporation, the return filed on  
7 behalf of such corporation shall be signed by the president,  
8 vice-president, secretary or treasurer or by the properly  
9 accredited agent of such corporation.

10 Where the seller is a limited liability company, the return  
11 filed on behalf of the limited liability company shall be  
12 signed by a manager, member, or properly accredited agent of  
13 the limited liability company.

14 Except as provided in this Section, the retailer filing the  
15 return under this Section shall, at the time of filing such  
16 return, pay to the Department the amount of tax imposed by this  
17 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
18 on and after January 1, 1990, or \$5 per calendar year,  
19 whichever is greater, which is allowed to reimburse the  
20 retailer for the expenses incurred in keeping records,  
21 preparing and filing returns, remitting the tax and supplying  
22 data to the Department on request. Any prepayment made pursuant  
23 to Section 2d of this Act shall be included in the amount on  
24 which such 2.1% or 1.75% discount is computed. In the case of  
25 retailers who report and pay the tax on a transaction by  
26 transaction basis, as provided in this Section, such discount

1 shall be taken with each such tax remittance instead of when  
2 such retailer files his periodic return. The Department may  
3 disallow the discount for retailers whose certificate of  
4 registration is revoked at the time the return is filed, but  
5 only if the Department's decision to revoke the certificate of  
6 registration has become final.

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 Notwithstanding any other provision of law, beginning July  
20 1, 2014, each month the Department shall pay into the Local  
21 Government Tax Fund 16% of the net revenue realized for the  
22 preceding month from the tax imposed under this Act on the sale  
23 of motor fuel and gasohol.

24 Notwithstanding any other provision of law, beginning July  
25 1, 2014, each month the Department shall pay into the County  
26 and Mass Transit District Fund 4% of the net revenue realized

1 for the preceding month from the tax imposed under this Act on  
2 the sale of motor fuel and gasohol.

3 Notwithstanding any other provision of law, beginning July  
4 1, 2014, each month the Department shall pay into the Road Fund  
5 80% of the net revenue realized for the preceding month from  
6 the tax imposed under this Act on the sale of motor fuel and  
7 gasohol.

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

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

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

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

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

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

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

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

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

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

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

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

Fiscal Year	Annual Specified Amount
1986	\$54,800,000
1987	\$76,650,000
1988	\$80,480,000
1989	\$88,510,000
1990	\$115,330,000
1991	\$145,470,000
1992	\$182,730,000
1993	\$206,520,000;

25 and means the Certified Annual Debt Service Requirement (as  
26 defined in Section 13 of the Build Illinois Bond Act) or the

1 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
2 each fiscal year thereafter; and further provided, that if on  
3 the last business day of any month the sum of (1) the Tax Act  
4 Amount required to be deposited into the Build Illinois Bond  
5 Account in the Build Illinois Fund during such month and (2)  
6 the amount transferred to the Build Illinois Fund from the  
7 State and Local Sales Tax Reform Fund shall have been less than  
8 1/12 of the Annual Specified Amount, an amount equal to the  
9 difference shall be immediately paid into the Build Illinois  
10 Fund from other moneys received by the Department pursuant to  
11 the Tax Acts; and, further provided, that in no event shall the  
12 payments required under the preceding proviso result in  
13 aggregate payments into the Build Illinois Fund pursuant to  
14 this clause (b) for any fiscal year in excess of the greater of  
15 (i) the Tax Act Amount or (ii) the Annual Specified Amount for  
16 such fiscal year. The amounts payable into the Build Illinois  
17 Fund under clause (b) of the first sentence in this paragraph  
18 shall be payable only until such time as the aggregate amount  
19 on deposit under each trust indenture securing Bonds issued and  
20 outstanding pursuant to the Build Illinois Bond Act is  
21 sufficient, taking into account any future investment income,  
22 to fully provide, in accordance with such indenture, for the  
23 defeasance of or the payment of the principal of, premium, if  
24 any, and interest on the Bonds secured by such indenture and on  
25 any Bonds expected to be issued thereafter and all fees and  
26 costs payable with respect thereto, all as certified by the

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

22 Subject to payment of amounts into the Build Illinois Fund  
23 as provided in the preceding paragraph or in any amendment  
24 thereto hereafter enacted, the following specified monthly  
25 installment of the amount requested in the certificate of the  
26 Chairman of the Metropolitan Pier and Exposition Authority

1 provided under Section 8.25f of the State Finance Act, but not  
2 in excess of sums designated as "Total Deposit", shall be  
3 deposited in the aggregate from collections under Section 9 of  
4 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
5 9 of the Service Occupation Tax Act, and Section 3 of the  
6 Retailers' Occupation Tax Act into the McCormick Place  
7 Expansion Project Fund in the specified fiscal years.

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



1	2010	139,000,000
2	2011	146,000,000
3	2012	153,000,000
4	2013	161,000,000
5	2014	170,000,000
6	2015	179,000,000
7	2016	189,000,000
8	2017	199,000,000
9	2018	210,000,000
10	2019	221,000,000
11	2020	233,000,000
12	2021	246,000,000
13	2022	260,000,000
14	2023	275,000,000
15	2024	275,000,000
16	2025	275,000,000
17	2026	279,000,000
18	2027	292,000,000
19	2028	307,000,000
20	2029	322,000,000
21	2030	338,000,000
22	2031	350,000,000
23	2032	350,000,000
24	and	
25	each fiscal year	
26	thereafter that bonds	

1           are outstanding under  
2           Section 13.2 of the  
3           Metropolitan Pier and  
4           Exposition Authority Act,  
5       but not after fiscal year 2060.

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

19           Subject to payment of amounts into the Build Illinois Fund  
20      and the McCormick Place Expansion Project Fund pursuant to the  
21      preceding paragraphs or in any amendments thereto hereafter  
22      enacted, beginning July 1, 1993 and ending on September 30,  
23      2013, the Department shall each month pay into the Illinois Tax  
24      Increment Fund 0.27% of 80% of the net revenue realized for the  
25      preceding month from the 6.25% general rate on the selling  
26      price of tangible personal property.

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

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

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

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

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

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

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

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

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

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

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

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

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

25          Any person engaged in the business of selling tangible  
26          personal property at retail as a concessionaire or other type

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

19 (Source: P.A. 97-95, eff. 7-12-11; 97-333, eff. 8-12-11; 98-24,  
20 eff. 6-19-13; 98-109, eff. 7-25-13; 98-496, eff. 1-1-14;  
21 revised 9-9-13.)

22 Section 99. Effective date. This Act takes effect upon  
23 becoming law."