



## 99TH GENERAL ASSEMBLY

### State of Illinois

2015 and 2016

HB3539

by Rep. Jeanne M Ives

#### SYNOPSIS AS INTRODUCED:

35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/3	from Ch. 120, par. 442
625 ILCS 5/3-1001	from Ch. 95 1/2, par. 3-1001
30 ILCS 105/5.866 new	

Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and the Illinois Vehicle Code. Provides that, beginning on July 1, 2015, the Department shall pay into the Use and Occupation Tax Refund Fund 0.1% of the net revenue realized for the preceding month from the taxes imposed under those Acts. Provides that moneys in the Fund shall be expended exclusively for the purpose of paying refunds resulting from overpayment of tax liability under those Acts. Amends the State Finance Act to create the Use and Occupation Tax Refund Fund. Effective immediately.

LRB099 09668 HLH 29877 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Use Tax Act is amended by changing Section 9  
5 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  
17 tax, keeping records, preparing and filing returns, remitting  
18 the tax and supplying data to the Department on request. In the  
19 case of retailers who report and pay the tax on a transaction  
20 by transaction basis, as provided in this Section, such  
21 discount shall be taken with each such tax remittance instead  
22 of when such retailer files his periodic return. The Department  
23 may disallow the discount for retailers whose certificate of

1 registration is revoked at the time the return is filed, but  
2 only if the Department's decision to revoke the certificate of  
3 registration has become final. A retailer need not remit that  
4 part of any tax collected by him to the extent that he is  
5 required to remit and does remit the tax imposed by the  
6 Retailers' Occupation Tax Act, with respect to the sale of the  
7 same property.

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

18 Except as provided in this Section, on or before the  
19 twentieth day of each calendar month, such retailer shall file  
20 a return for the preceding calendar month. Such return shall be  
21 filed on forms prescribed by the Department and shall furnish  
22 such information as the Department may reasonably require.

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

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

4 1. The name of the seller;

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

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

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

15 5. The amount of tax due;

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

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

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

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

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

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

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

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

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

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

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

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



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

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

1 liable for penalties and interest on such difference.

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

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

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

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

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

3 In addition, with respect to motor vehicles, watercraft,  
4 aircraft, and trailers that are required to be registered with  
5 an agency of this State, every retailer selling this kind of  
6 tangible personal property shall file, with the Department,  
7 upon a form to be prescribed and supplied by the Department, a  
8 separate return for each such item of tangible personal  
9 property which the retailer sells, except that if, in the same  
10 transaction, (i) a retailer of aircraft, watercraft, motor  
11 vehicles or trailers transfers more than one aircraft,  
12 watercraft, motor vehicle or trailer to another aircraft,  
13 watercraft, motor vehicle or trailer retailer for the purpose  
14 of resale or (ii) a retailer of aircraft, watercraft, motor  
15 vehicles, or trailers transfers more than one aircraft,  
16 watercraft, motor vehicle, or trailer to a purchaser for use as  
17 a qualifying rolling stock as provided in Section 3-55 of this  
18 Act, then that seller may report the transfer of all the  
19 aircraft, watercraft, motor vehicles or trailers involved in  
20 that transaction to the Department on the same uniform  
21 invoice-transaction reporting return form. For purposes of  
22 this Section, "watercraft" means a Class 2, Class 3, or Class 4  
23 watercraft as defined in Section 3-2 of the Boat Registration  
24 and Safety Act, a personal watercraft, or any boat equipped  
25 with an inboard motor.

26 The transaction reporting return in the case of motor

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

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

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

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

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

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

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

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

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

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

26 Any retailer filing a return under this Section shall also



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

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

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

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

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

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

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

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

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

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

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

14 Beginning July 1, 2011, each month the Department shall pay  
15 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue  
16 realized for the preceding month from the 6.25% general rate on  
17 the selling price of sorbents used in Illinois in the process  
18 of sorbent injection as used to comply with the Environmental  
19 Protection Act or the federal Clean Air Act, but the total  
20 payment into the Clean Air Act (CAA) Permit Fund under this Act  
21 and the Retailers' Occupation Tax Act shall not exceed  
22 \$2,000,000 in any fiscal year.

23 Beginning July 1, 2013, each month the Department shall pay  
24 into the Underground Storage Tank Fund from the proceeds  
25 collected under this Act, the Service Use Tax Act, the Service  
26 Occupation Tax Act, and the Retailers' Occupation Tax Act an

1 amount equal to the average monthly deficit in the Underground  
2 Storage Tank Fund during the prior year, as certified annually  
3 by the Illinois Environmental Protection Agency, but the total  
4 payment into the Underground Storage Tank Fund under this Act,  
5 the Service Use Tax Act, the Service Occupation Tax Act, and  
6 the Retailers' Occupation Tax Act shall not exceed \$18,000,000  
7 in any State fiscal year. As used in this paragraph, the  
8 "average monthly deficit" shall be equal to the difference  
9 between the average monthly claims for payment by the fund and  
10 the average monthly revenues deposited into the fund, excluding  
11 payments made pursuant to this paragraph.

12 Beginning July 1, 2015, each month the Department shall pay  
13 into the Use and Occupation Tax Refund Fund, a special fund in  
14 the State Treasury, 0.1% of the net revenue realized for the  
15 preceding month from the 6.25% general rate on the selling  
16 price of tangible personal property. Moneys in the Use and  
17 Occupation Tax Refund Fund shall be expended exclusively for  
18 the purpose of paying refunds resulting from overpayment of tax  
19 liability under this Act, the Service Use Tax Act, the Service  
20 Occupation Tax Act, the Retailers' Occupation Tax Act, and  
21 Section 3-1001 of the Illinois Vehicle Code. The Director shall  
22 order payment of refunds resulting from overpayment of tax  
23 liability under those Acts from the Use and Occupation Tax  
24 Refund Fund only to the extent that amounts deposited into the  
25 Fund pursuant to this paragraph have been deposited and  
26 retained in the Fund. When making payments from the Use and

1 Occupation Tax Refund Fund, the Director shall give first  
2 priority to refunds of overpayments of the vehicle use tax  
3 under Section 3-1001 of the Illinois Vehicle Code; the Director  
4 shall give second priority to refunds of overpayments by  
5 retailers with inactive certificates of registration who have  
6 ceased conducting active retail operations in the State; the  
7 Director shall give third priority to all other refunds. This  
8 amendatory Act of the 99th General Assembly shall constitute an  
9 irrevocable and continuing appropriation from the Use and  
10 Occupation Tax Refund Fund for the purpose of paying refunds  
11 upon the order of the Director in accordance with the  
12 provisions of this Section.

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

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

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

26 Subject to payment of amounts into the Build Illinois Fund

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

12	Fiscal Year	Total Deposit
13	1993	\$0
14	1994	53,000,000
15	1995	58,000,000
16	1996	61,000,000
17	1997	64,000,000
18	1998	68,000,000
19	1999	71,000,000
20	2000	75,000,000
21	2001	80,000,000
22	2002	93,000,000
23	2003	99,000,000
24	2004	103,000,000
25	2005	108,000,000
26	2006	113,000,000



1	2007	119,000,000
2	2008	126,000,000
3	2009	132,000,000
4	2010	139,000,000
5	2011	146,000,000
6	2012	153,000,000
7	2013	161,000,000
8	2014	170,000,000
9	2015	179,000,000
10	2016	189,000,000
11	2017	199,000,000
12	2018	210,000,000
13	2019	221,000,000
14	2020	233,000,000
15	2021	246,000,000
16	2022	260,000,000
17	2023	275,000,000
18	2024	275,000,000
19	2025	275,000,000
20	2026	279,000,000
21	2027	292,000,000
22	2028	307,000,000
23	2029	322,000,000
24	2030	338,000,000
25	2031	350,000,000
26	2032	350,000,000

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

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

22                   Subject to payment of amounts into the Build Illinois Fund  
23                   and the McCormick Place Expansion Project Fund pursuant to the  
24                   preceding paragraphs or in any amendments thereto hereafter  
25                   enacted, beginning July 1, 1993 and ending on September 30,  
26                   2013, the Department shall each month pay into the Illinois Tax

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

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

17 Subject to payment of amounts into the Build Illinois Fund,  
18 the McCormick Place Expansion Project Fund, the Illinois Tax  
19 Increment Fund, and the Energy Infrastructure Fund pursuant to  
20 the preceding paragraphs or in any amendments to this Section  
21 hereafter enacted, beginning on the first day of the first  
22 calendar month to occur on or after the effective date of this  
23 amendatory Act of the 98th General Assembly, each month, from  
24 the collections made under Section 9 of the Use Tax Act,  
25 Section 9 of the Service Use Tax Act, Section 9 of the Service  
26 Occupation Tax Act, and Section 3 of the Retailers' Occupation

1 Tax Act, the Department shall pay into the Tax Compliance and  
2 Administration Fund, to be used, subject to appropriation, to  
3 fund additional auditors and compliance personnel at the  
4 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
5 the cash receipts collected during the preceding fiscal year by  
6 the Audit Bureau of the Department under the Use Tax Act, the  
7 Service Use Tax Act, the Service Occupation Tax Act, the  
8 Retailers' Occupation Tax Act, and associated local occupation  
9 and use taxes administered by the Department.

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

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 (Source: P.A. 97-95, eff. 7-12-11; 97-333, eff. 8-12-11; 98-24,  
9 eff. 6-19-13; 98-109, eff. 7-25-13; 98-496, eff. 1-1-14;  
10 98-756, eff. 7-16-14; 98-1098, eff. 8-26-14.)

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

13 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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

1 registration is revoked at the time the return is filed, but  
2 only if the Department's decision to revoke the certificate of  
3 registration has become final. A serviceman need not remit that  
4 part of any tax collected by him to the extent that he is  
5 required to pay and does pay the tax imposed by the Service  
6 Occupation Tax Act with respect to his sale of service  
7 involving the incidental transfer by him of the same property.

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

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

- 22 1. The name of the seller;
- 23 2. The address of the principal place of business from  
24 which he engages in business as a serviceman in this State;
- 25 3. The total amount of taxable receipts received by him  
26 during the preceding calendar month, including receipts

1 from charge and time sales, but less all deductions allowed  
2 by law;

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

5 5. The amount of tax due;

6 5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

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



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

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

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

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

1 discontinuing such business.

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

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

24 If experience indicates such action to be practicable, the  
25 Department may prescribe and furnish a combination or joint  
26 return which will enable servicemen, who are required to file

1 returns hereunder and also under the Service Occupation Tax  
2 Act, to furnish all the return information required by both  
3 Acts on the one form.

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

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

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

1 pay into the State and Local Sales Tax Reform Fund 100% of the  
2 net revenue realized for the preceding month from the 1.25%  
3 rate on the selling price of motor fuel and gasohol.

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

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

26 Beginning July 1, 2015, each month the Department shall pay

1 into the Use and Occupation Tax Refund Fund 0.1% of the net  
2 revenue realized for the preceding month from the 6.25% general  
3 rate on the transfers of tangible personal property.

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

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

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

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

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

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



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

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

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

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

22           Subject to payment of amounts into the Build Illinois Fund  
23 and the McCormick Place Expansion Project Fund pursuant to the  
24 preceding paragraphs or in any amendments thereto hereafter  
25 enacted, beginning with the receipt of the first report of  
26 taxes paid by an eligible business and continuing for a 25-year

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

9 Subject to payment of amounts into the Build Illinois Fund,  
10 the McCormick Place Expansion Project Fund, the Illinois Tax  
11 Increment Fund, and the Energy Infrastructure Fund pursuant to  
12 the preceding paragraphs or in any amendments to this Section  
13 hereafter enacted, beginning on the first day of the first  
14 calendar month to occur on or after the effective date of this  
15 amendatory Act of the 98th General Assembly, each month, from  
16 the collections made under Section 9 of the Use Tax Act,  
17 Section 9 of the Service Use Tax Act, Section 9 of the Service  
18 Occupation Tax Act, and Section 3 of the Retailers' Occupation  
19 Tax Act, the Department shall pay into the Tax Compliance and  
20 Administration Fund, to be used, subject to appropriation, to  
21 fund additional auditors and compliance personnel at the  
22 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
23 the cash receipts collected during the preceding fiscal year by  
24 the Audit Bureau of the Department under the Use Tax Act, the  
25 Service Use Tax Act, the Service Occupation Tax Act, the  
26 Retailers' Occupation Tax Act, and associated local occupation

1 and use taxes administered by the Department.

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

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

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

20 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
21 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14;  
22 98-1098, eff. 8-26-14.)

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

1 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

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

24 Except as provided hereinafter in this Section, on or  
25 before the twentieth day of each calendar month, such  
26 serviceman shall file a return for the preceding calendar month

1 in accordance with reasonable rules and regulations to be  
2 promulgated by the Department of Revenue. Such return shall be  
3 filed on a form prescribed by the Department and shall contain  
4 such information as the Department may reasonably require.

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

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

25 If a taxpayer fails to sign a return within 30 days after  
26 the proper notice and demand for signature by the Department,

1 the return shall be considered valid and any amount shown to be  
2 due on the return shall be deemed assessed.

3 Prior to October 1, 2003, and on and after September 1,  
4 2004 a serviceman may accept a Manufacturer's Purchase Credit  
5 certification from a purchaser in satisfaction of Service Use  
6 Tax as provided in Section 3-70 of the Service Use Tax Act if  
7 the purchaser provides the appropriate documentation as  
8 required by Section 3-70 of the Service Use Tax Act. A  
9 Manufacturer's Purchase Credit certification, accepted prior  
10 to October 1, 2003 or on or after September 1, 2004 by a  
11 serviceman as provided in Section 3-70 of the Service Use Tax  
12 Act, may be used by that serviceman to satisfy Service  
13 Occupation Tax liability in the amount claimed in the  
14 certification, not to exceed 6.25% of the receipts subject to  
15 tax from a qualifying purchase. A Manufacturer's Purchase  
16 Credit reported on any original or amended return filed under  
17 this Act after October 20, 2003 for reporting periods prior to  
18 September 1, 2004 shall be disallowed. Manufacturer's Purchase  
19 Credit reported on annual returns due on or after January 1,  
20 2005 will be disallowed for periods prior to September 1, 2004.  
21 No Manufacturer's Purchase Credit may be used after September  
22 30, 2003 through August 31, 2004 to satisfy any tax liability  
23 imposed under this Act, including any audit liability.

24 If the serviceman's average monthly tax liability to the  
25 Department does not exceed \$200, the Department may authorize  
26 his returns to be filed on a quarter annual basis, with the

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

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

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

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

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



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

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

26 Any taxpayer not required to make payments by electronic

1 funds transfer may make payments by electronic funds transfer  
2 with the permission of the Department.

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

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

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

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

8           Where the serviceman has more than one business registered  
9 with the Department under separate registrations hereunder,  
10 such serviceman shall file separate returns for each registered  
11 business.

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

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

25           Beginning August 1, 2000, each month the Department shall  
26 pay into the County and Mass Transit District Fund 20% of the

1 net revenue realized for the preceding month from the 1.25%  
2 rate on the selling price of motor fuel and gasohol.

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

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

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 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 Use Tax  
21 Act, and the Retailers' Occupation Tax Act an amount equal to  
22 the average monthly deficit in the Underground Storage Tank  
23 Fund during the prior year, as certified annually by the  
24 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 Use Tax Act, and the Retailers'

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

7 Beginning July 1, 2015, each month the Department shall pay  
8 into the Use and Occupation Tax Refund Fund 0.1% of the net  
9 revenue realized for the preceding month from the 6.25% general  
10 rate on the transfers of tangible personal property.

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

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

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

24 Subject to payment of amounts into the Build Illinois Fund  
25 as provided in the preceding paragraph or in any amendment  
26 thereto hereafter enacted, the following specified monthly

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

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



1	2008	126,000,000
2	2009	132,000,000
3	2010	139,000,000
4	2011	146,000,000
5	2012	153,000,000
6	2013	161,000,000
7	2014	170,000,000
8	2015	179,000,000
9	2016	189,000,000
10	2017	199,000,000
11	2018	210,000,000
12	2019	221,000,000
13	2020	233,000,000
14	2021	246,000,000
15	2022	260,000,000
16	2023	275,000,000
17	2024	275,000,000
18	2025	275,000,000
19	2026	279,000,000
20	2027	292,000,000
21	2028	307,000,000
22	2029	322,000,000
23	2030	338,000,000
24	2031	350,000,000
25	2032	350,000,000
26	and	

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

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

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

1 preceding month from the 6.25% general rate on the selling  
2 price of tangible personal property.

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

16 Subject to payment of amounts into the Build Illinois Fund,  
17 the McCormick Place Expansion Project Fund, the Illinois Tax  
18 Increment Fund, and the Energy Infrastructure Fund pursuant to  
19 the preceding paragraphs or in any amendments to this Section  
20 hereafter enacted, beginning on the first day of the first  
21 calendar month to occur on or after the effective date of this  
22 amendatory Act of the 98th General Assembly, each month, from  
23 the collections made under Section 9 of the Use Tax Act,  
24 Section 9 of the Service Use Tax Act, Section 9 of the Service  
25 Occupation Tax Act, and Section 3 of the Retailers' Occupation  
26 Tax Act, the Department shall pay into the Tax Compliance and

1 Administration Fund, to be used, subject to appropriation, to  
2 fund additional auditors and compliance personnel at the  
3 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
4 the cash receipts collected during the preceding fiscal year by  
5 the Audit Bureau of the Department under the Use Tax Act, the  
6 Service Use Tax Act, the Service Occupation Tax Act, the  
7 Retailers' Occupation Tax Act, and associated local occupation  
8 and use taxes administered by the Department.

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

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

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

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

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

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

26 The chief executive officer, proprietor, owner or highest

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

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

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

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

23 For greater simplicity of administration, it shall be  
24 permissible for manufacturers, importers and wholesalers whose  
25 products are sold by numerous servicemen in Illinois, and who  
26 wish to do so, to assume the responsibility for accounting and

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

5 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
6 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14;  
7 98-1098, eff. 8-26-14.)

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

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

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

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

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

20 Beginning August 1, 2000, each month the Department shall  
21 pay into the Local Government Tax Fund 80% of the net revenue  
22 realized for the preceding month from the 1.25% rate on the  
23 selling price of motor fuel and gasohol. Beginning September 1,  
24 2010, each month the Department shall pay into the Local  
25 Government Tax Fund 80% of the net revenue realized for the  
26 preceding month from the 1.25% rate on the selling price of

1 sales tax holiday items.

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

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

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 Use Tax  
21 Act, and the Service Occupation Tax Act an amount equal to the  
22 average monthly deficit in the Underground Storage Tank Fund  
23 during the prior year, as certified annually by the Illinois  
24 Environmental Protection Agency, but the total payment into the  
25 Underground Storage Tank Fund under this Act, the Use Tax Act,  
26 the Service Use Tax Act, and the Service Occupation Tax Act

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

7 Beginning July 1, 2015, each month the Department shall pay  
8 into the Use and Occupation Tax Refund Fund 0.1% of the net  
9 revenue realized for the preceding month from the 6.25% general  
10 rate on the selling price of tangible personal property.

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

1 be immediately paid into the Build Illinois Fund from other  
2 moneys received by the Department pursuant to the Tax Acts; the  
3 "Annual Specified Amount" means the amounts specified below for  
4 fiscal years 1986 through 1993:

5	Fiscal Year	Annual Specified Amount
6	1986	\$54,800,000
7	1987	\$76,650,000
8	1988	\$80,480,000
9	1989	\$88,510,000
10	1990	\$115,330,000
11	1991	\$145,470,000
12	1992	\$182,730,000
13	1993	\$206,520,000;

14 and means the Certified Annual Debt Service Requirement (as  
15 defined in Section 13 of the Build Illinois Bond Act) or the  
16 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
17 each fiscal year thereafter; and further provided, that if on  
18 the last business day of any month the sum of (1) the Tax Act  
19 Amount required to be deposited into the Build Illinois Bond  
20 Account in the Build Illinois Fund during such month and (2)  
21 the amount transferred to the Build Illinois Fund from the  
22 State and Local Sales Tax Reform Fund shall have been less than  
23 1/12 of the Annual Specified Amount, 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 in no event shall the



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

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

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

23	Fiscal Year	Total
		Deposit
24	1993	\$0
25	1994	53,000,000

1	1995	58,000,000
2	1996	61,000,000
3	1997	64,000,000
4	1998	68,000,000
5	1999	71,000,000
6	2000	75,000,000
7	2001	80,000,000
8	2002	93,000,000
9	2003	99,000,000
10	2004	103,000,000
11	2005	108,000,000
12	2006	113,000,000
13	2007	119,000,000
14	2008	126,000,000
15	2009	132,000,000
16	2010	139,000,000
17	2011	146,000,000
18	2012	153,000,000
19	2013	161,000,000
20	2014	170,000,000
21	2015	179,000,000
22	2016	189,000,000
23	2017	199,000,000
24	2018	210,000,000
25	2019	221,000,000
26	2020	233,000,000

1	2021	246,000,000
2	2022	260,000,000
3	2023	275,000,000
4	2024	275,000,000
5	2025	275,000,000
6	2026	279,000,000
7	2027	292,000,000
8	2028	307,000,000
9	2029	322,000,000
10	2030	338,000,000
11	2031	350,000,000
12	2032	350,000,000

13                   and  
14                   each fiscal year  
15                   thereafter that bonds  
16                   are outstanding under  
17                   Section 13.2 of the  
18                   Metropolitan Pier and  
19                   Exposition Authority Act,  
20                   but not after fiscal year 2060.

21                   Beginning July 20, 1993 and in each month of each fiscal  
22                   year thereafter, one-eighth of the amount requested in the  
23                   certificate of the Chairman of the Metropolitan Pier and  
24                   Exposition Authority for that fiscal year, less the amount  
25                   deposited into the McCormick Place Expansion Project Fund by  
26                   the State Treasurer in the respective month under subsection

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

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

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

1 the Department of Commerce and Economic Opportunity Law of the  
2 Civil Administrative Code of Illinois.

3 Subject to payment of amounts into the Build Illinois Fund,  
4 the McCormick Place Expansion Project Fund, the Illinois Tax  
5 Increment Fund, and the Energy Infrastructure Fund pursuant to  
6 the preceding paragraphs or in any amendments to this Section  
7 hereafter enacted, beginning on the first day of the first  
8 calendar month to occur on or after the effective date of this  
9 amendatory Act of the 98th General Assembly, each month, from  
10 the collections made under Section 9 of the Use Tax Act,  
11 Section 9 of the Service Use Tax Act, Section 9 of the Service  
12 Occupation Tax Act, and Section 3 of the Retailers' Occupation  
13 Tax Act, the Department shall pay into the Tax Compliance and  
14 Administration Fund, to be used, subject to appropriation, to  
15 fund additional auditors and compliance personnel at the  
16 Department of Revenue, an amount equal to  $\frac{1}{12}$  of 5% of 80% of  
17 the cash receipts collected during the preceding fiscal year by  
18 the Audit Bureau of the Department under the Use Tax Act, the  
19 Service Use Tax Act, the Service Occupation Tax Act, the  
20 Retailers' Occupation Tax Act, and associated local occupation  
21 and use taxes administered by the Department.

22 Of the remainder of the moneys received by the Department  
23 pursuant to this Act, 75% thereof shall be paid into the State  
24 Treasury and 25% shall be reserved in a special account and  
25 used only for the transfer to the Common School Fund as part of  
26 the monthly transfer from the General Revenue Fund in

1 accordance with Section 8a of the State Finance Act.

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

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

1 as follows:

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

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

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

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

24 As soon as possible after the first day of each month, upon  
25 certification of the Department of Revenue, the Comptroller  
26 shall order transferred and the Treasurer shall transfer from



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

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

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

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

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

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

1 (Source: P.A. 97-95, eff. 7-12-11; 97-333, eff. 8-12-11; 98-24,  
2 eff. 6-19-13; 98-109, eff. 7-25-13; 98-496, eff. 1-1-14;  
3 98-756, eff. 7-16-14; 98-1098, eff. 8-26-14.)

4 Section 25. The Illinois Vehicle Code is amended by  
5 changing Section 3-1001 as follows:

6 (625 ILCS 5/3-1001) (from Ch. 95 1/2, par. 3-1001)

7 Sec. 3-1001. A tax is hereby imposed on the privilege of  
8 using, in this State, any motor vehicle as defined in Section  
9 1-146 of this Code acquired by gift, transfer, or purchase, and  
10 having a year model designation preceding the year of  
11 application for title by 5 or fewer years prior to October 1,  
12 1985 and 10 or fewer years on and after October 1, 1985 and  
13 prior to January 1, 1988. On and after January 1, 1988, the tax  
14 shall apply to all motor vehicles without regard to model year.  
15 Except that the tax shall not apply

16 (i) if the use of the motor vehicle is otherwise taxed  
17 under the Use Tax Act;

18 (ii) if the motor vehicle is bought and used by a  
19 governmental agency or a society, association, foundation  
20 or institution organized and operated exclusively for  
21 charitable, religious or educational purposes;

22 (iii) if the use of the motor vehicle is not subject to  
23 the Use Tax Act by reason of subsection (a), (b), (c), (d),  
24 (e) or (f) of Section 3-55 of that Act dealing with the

- 1 prevention of actual or likely multistate taxation;
- 2 (iv) to implements of husbandry;
- 3 (v) when a junking certificate is issued pursuant to
- 4 Section 3-117(a) of this Code;
- 5 (vi) when a vehicle is subject to the replacement
- 6 vehicle tax imposed by Section 3-2001 of this Act;
- 7 (vii) when the transfer is a gift to a beneficiary in
- 8 the administration of an estate and the beneficiary is a
- 9 surviving spouse.

10 Prior to January 1, 1988, the rate of tax shall be 5% of  
 11 the selling price for each purchase of a motor vehicle covered  
 12 by Section 3-1001 of this Code. Except as hereinafter provided,  
 13 beginning January 1, 1988, the rate of tax shall be as follows  
 14 for transactions in which the selling price of the motor  
 15 vehicle is less than \$15,000:

16	Number of Years Transpired After	Applicable Tax
17	Model Year of Motor Vehicle	
18	1 or less	\$390
19	2	290
20	3	215
21	4	165
22	5	115
23	6	90
24	7	80
25	8	65
26	9	50

1	10	40
2	over 10	25

3 Except as hereinafter provided, beginning January 1, 1988, the  
 4 rate of tax shall be as follows for transactions in which the  
 5 selling price of the motor vehicle is \$15,000 or more:

6	Selling Price	Applicable Tax
7	\$15,000 - \$19,999	\$ 750
8	\$20,000 - \$24,999	\$1,000
9	\$25,000 - \$29,999	\$1,250
10	\$30,000 and over	\$1,500

11 For the following transactions, the tax rate shall be \$15 for  
 12 each motor vehicle acquired in such transaction:

13 (i) when the transferee or purchaser is the spouse,  
 14 mother, father, brother, sister or child of the transferor;

15 (ii) when the transfer is a gift to a beneficiary in  
 16 the administration of an estate and the beneficiary is not  
 17 a surviving spouse;

18 (iii) when a motor vehicle which has once been  
 19 subjected to the Illinois retailers' occupation tax or use  
 20 tax is transferred in connection with the organization,  
 21 reorganization, dissolution or partial liquidation of an  
 22 incorporated or unincorporated business wherein the  
 23 beneficial ownership is not changed.

24 A claim that the transaction is taxable under subparagraph  
 25 (i) shall be supported by such proof of family relationship as  
 26 provided by rules of the Department.

1           For a transaction in which a motorcycle, motor driven cycle  
2 or moped is acquired the tax rate shall be \$25.

3           On and after October 1, 1985, 1/12 of \$5,000,000 of the  
4 moneys received by the Department of Revenue pursuant to this  
5 Section shall be paid each month into the Build Illinois Fund  
6 and 0.1% of the remaining moneys shall be deposited into the  
7 Use and Occupation Tax Refund Fund. The ~~the~~ remainder shall be  
8 deposited into the General Revenue Fund.

9           The tax imposed by this Section shall be abated and no  
10 longer imposed when the amount deposited to secure the bonds  
11 issued pursuant to the Build Illinois Bond Act is sufficient to  
12 provide for the payment of the principal of, and interest and  
13 premium, if any, on the bonds, as certified to the State  
14 Comptroller and the Director of Revenue by the Director of the  
15 Governor's Office of Management and Budget.

16           (Source: P.A. 96-554, eff. 1-1-10.)

17           Section 30. The State Finance Act is amended by adding  
18 Section 5.866 as follows:

19           (30 ILCS 105/5.866 new)

20           Sec. 5.866. The Use and Occupation Tax Refund Fund.

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