

1 AN ACT concerning State government.

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

4 ARTICLE 5. AMENDATORY PROVISIONS

5 Section 5-5. The State Finance Act is amended by changing  
6 Section 8.3 as follows:

7 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

8 Sec. 8.3. Money in the Road Fund shall, if and when the  
9 State of Illinois incurs any bonded indebtedness for the  
10 construction of permanent highways, be set aside and used for  
11 the purpose of paying and discharging annually the principal  
12 and interest on that bonded indebtedness then due and payable,  
13 and for no other purpose. The surplus, if any, in the Road Fund  
14 after the payment of principal and interest on that bonded  
15 indebtedness then annually due shall be used as follows:

16 first -- to pay the cost of administration of Chapters  
17 2 through 10 of the Illinois Vehicle Code, except the cost  
18 of administration of Articles I and II of Chapter 3 of that  
19 Code; and

20 secondly -- for expenses of the Department of  
21 Transportation for construction, reconstruction,  
22 improvement, repair, maintenance, operation, and

1 administration of highways in accordance with the  
2 provisions of laws relating thereto, or for any purpose  
3 related or incident to and connected therewith, including  
4 the separation of grades of those highways with railroads  
5 and with highways and including the payment of awards made  
6 by the Illinois Workers' Compensation Commission under the  
7 terms of the Workers' Compensation Act or Workers'  
8 Occupational Diseases Act for injury or death of an  
9 employee of the Division of Highways in the Department of  
10 Transportation; or for the acquisition of land and the  
11 erection of buildings for highway purposes, including the  
12 acquisition of highway right-of-way or for investigations  
13 to determine the reasonably anticipated future highway  
14 needs; or for making of surveys, plans, specifications and  
15 estimates for and in the construction and maintenance of  
16 flight strips and of highways necessary to provide access  
17 to military and naval reservations, to defense industries  
18 and defense-industry sites, and to the sources of raw  
19 materials and for replacing existing highways and highway  
20 connections shut off from general public use at military  
21 and naval reservations and defense-industry sites, or for  
22 the purchase of right-of-way, except that the State shall  
23 be reimbursed in full for any expense incurred in building  
24 the flight strips; or for the operating and maintaining of  
25 highway garages; or for patrolling and policing the public  
26 highways and conserving the peace; or for the operating

1 expenses of the Department relating to the administration  
2 of public transportation programs; or, during fiscal year  
3 2012 only, for the purposes of a grant not to exceed  
4 \$8,500,000 to the Regional Transportation Authority on  
5 behalf of PACE for the purpose of ADA/Para-transit  
6 expenses; or, during fiscal year 2013 only, for the  
7 purposes of a grant not to exceed \$3,825,000 to the  
8 Regional Transportation Authority on behalf of PACE for the  
9 purpose of ADA/Para-transit expenses; or, during fiscal  
10 year 2014 only, for the purposes of a grant not to exceed  
11 \$3,825,000 to the Regional Transportation Authority on  
12 behalf of PACE for the purpose of ADA/Para-transit  
13 expenses; or, during fiscal year 2015 only, for the  
14 purposes of a grant not to exceed \$3,825,000 to the  
15 Regional Transportation Authority on behalf of PACE for the  
16 purpose of ADA/Para-transit expenses; or for any of those  
17 purposes or any other purpose that may be provided by law.

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

23 Beginning with fiscal year 1980 and thereafter, no Road  
24 Fund monies shall be appropriated to the following Departments  
25 or agencies of State government for administration, grants, or  
26 operations; but this limitation is not a restriction upon

1 appropriating for those purposes any Road Fund monies that are  
2 eligible for federal reimbursement;

3 1. Department of Public Health;

4 2. Department of Transportation, only with respect to  
5 subsidies for one-half fare Student Transportation and  
6 Reduced Fare for Elderly, except during fiscal year 2012  
7 only when no more than \$40,000,000 may be expended and  
8 except during fiscal year 2013 only when no more than  
9 \$17,570,300 may be expended and except during fiscal year  
10 2014 only when no more than \$17,570,000 may be expended and  
11 except during fiscal year 2015 only when no more than  
12 \$17,570,000 may be expended;

13 3. Department of Central Management Services, except  
14 for expenditures incurred for group insurance premiums of  
15 appropriate personnel;

16 4. Judicial Systems and Agencies.

17 Beginning with fiscal year 1981 and thereafter, no Road  
18 Fund monies shall be appropriated to the following Departments  
19 or agencies of State government for administration, grants, or  
20 operations; but this limitation is not a restriction upon  
21 appropriating for those purposes any Road Fund monies that are  
22 eligible for federal reimbursement:

23 1. Department of State Police, except for expenditures  
24 with respect to the Division of Operations;

25 2. Department of Transportation, only with respect to  
26 Intercity Rail Subsidies, except during fiscal year 2012

1           only when no more than \$40,000,000 may be expended,   and  
2           except during fiscal year 2013 only when no more than  
3           \$26,000,000 may be expended,   and except during fiscal year  
4           2014 only when no more than \$38,000,000 may be expended,    
5           and except during fiscal years ~~year~~ 2015 and 2016 only when  
6           no more than \$42,000,000 may be expended in each of those  
7           fiscal years, and Rail Freight Services.

8           Beginning with fiscal year 1982 and thereafter, no Road  
9           Fund monies shall be appropriated to the following Departments  
10          or agencies of State government for administration, grants, or  
11          operations; but this limitation is not a restriction upon  
12          appropriating for those purposes any Road Fund monies that are  
13          eligible for federal reimbursement: Department of Central  
14          Management Services, except for awards made by the Illinois  
15          Workers' Compensation Commission under the terms of the  
16          Workers' Compensation Act or Workers' Occupational Diseases  
17          Act for injury or death of an employee of the Division of  
18          Highways in the Department of Transportation.

19          Beginning with fiscal year 1984 and thereafter, no Road  
20          Fund monies shall be appropriated to the following Departments  
21          or agencies of State government for administration, grants, or  
22          operations; but this limitation is not a restriction upon  
23          appropriating for those purposes any Road Fund monies that are  
24          eligible for federal reimbursement:

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

1           2. State Officers.

2           Beginning with fiscal year 1984 and thereafter, no Road  
3 Fund monies shall be appropriated to any Department or agency  
4 of State government for administration, grants, or operations  
5 except as provided hereafter; but this limitation is not a  
6 restriction upon appropriating for those purposes any Road Fund  
7 monies that are eligible for federal reimbursement. It shall  
8 not be lawful to circumvent the above appropriation limitations  
9 by governmental reorganization or other methods.  
10 Appropriations shall be made from the Road Fund only in  
11 accordance with the provisions of this Section.

12           Money in the Road Fund shall, if and when the State of  
13 Illinois incurs any bonded indebtedness for the construction of  
14 permanent highways, be set aside and used for the purpose of  
15 paying and discharging during each fiscal year the principal  
16 and interest on that bonded indebtedness as it becomes due and  
17 payable as provided in the Transportation Bond Act, and for no  
18 other purpose. The surplus, if any, in the Road Fund after the  
19 payment of principal and interest on that bonded indebtedness  
20 then annually due shall be used as follows:

21           first -- to pay the cost of administration of Chapters  
22 2 through 10 of the Illinois Vehicle Code; and

23           secondly -- no Road Fund monies derived from fees,  
24 excises, or license taxes relating to registration,  
25 operation and use of vehicles on public highways or to  
26 fuels used for the propulsion of those vehicles, shall be

1       appropriated or expended other than for costs of  
2       administering the laws imposing those fees, excises, and  
3       license taxes, statutory refunds and adjustments allowed  
4       thereunder, administrative costs of the Department of  
5       Transportation, including, but not limited to, the  
6       operating expenses of the Department relating to the  
7       administration of public transportation programs, payment  
8       of debts and liabilities incurred in construction and  
9       reconstruction of public highways and bridges, acquisition  
10      of rights-of-way for and the cost of construction,  
11      reconstruction, maintenance, repair, and operation of  
12      public highways and bridges under the direction and  
13      supervision of the State, political subdivision, or  
14      municipality collecting those monies, or during fiscal  
15      year 2012 only for the purposes of a grant not to exceed  
16      \$8,500,000 to the Regional Transportation Authority on  
17      behalf of PACE for the purpose of ADA/Para-transit  
18      expenses, or during fiscal year 2013 only for the purposes  
19      of a grant not to exceed \$3,825,000 to the Regional  
20      Transportation Authority on behalf of PACE for the purpose  
21      of ADA/Para-transit expenses, or during fiscal year 2014  
22      only for the purposes of a grant not to exceed \$3,825,000  
23      to the Regional Transportation Authority on behalf of PACE  
24      for the purpose of ADA/Para-transit expenses, or during  
25      fiscal year 2015 only for the purposes of a grant not to  
26      exceed \$3,825,000 to the Regional Transportation Authority

1 on behalf of PACE for the purpose of ADA/Para-transit  
2 expenses, and the costs for patrolling and policing the  
3 public highways (by State, political subdivision, or  
4 municipality collecting that money) for enforcement of  
5 traffic laws. The separation of grades of such highways  
6 with railroads and costs associated with protection of  
7 at-grade highway and railroad crossing shall also be  
8 permissible.

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

12 Except as provided in this paragraph, beginning with fiscal  
13 year 1991 and thereafter, no Road Fund monies shall be  
14 appropriated to the Department of State Police for the purposes  
15 of this Section in excess of its total fiscal year 1990 Road  
16 Fund appropriations for those purposes unless otherwise  
17 provided in Section 5g of this Act. For fiscal years 2003,  
18 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be  
19 appropriated to the Department of State Police for the purposes  
20 of this Section in excess of \$97,310,000. For fiscal year 2008  
21 only, no Road Fund monies shall be appropriated to the  
22 Department of State Police for the purposes of this Section in  
23 excess of \$106,100,000. For fiscal year 2009 only, no Road Fund  
24 monies shall be appropriated to the Department of State Police  
25 for the purposes of this Section in excess of \$114,700,000.  
26 Beginning in fiscal year 2010, no road fund moneys shall be



1 appropriated to the Department of State Police. It shall not be  
2 lawful to circumvent this limitation on appropriations by  
3 governmental reorganization or other methods unless otherwise  
4 provided in Section 5g of this Act.

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

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

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

23	Fiscal Year 2000	\$80,500,000;
24	Fiscal Year 2001	\$80,500,000;
25	Fiscal Year 2002	\$80,500,000;
26	Fiscal Year 2003	\$130,500,000;

1	Fiscal Year 2004	\$130,500,000;
2	Fiscal Year 2005	\$130,500,000;
3	Fiscal Year 2006	\$130,500,000;
4	Fiscal Year 2007	\$130,500,000;
5	Fiscal Year 2008	\$130,500,000;
6	Fiscal Year 2009	\$130,500,000.

7 For fiscal year 2010, no road fund moneys shall be  
8 appropriated to the Secretary of State.

9 Beginning in fiscal year 2011, moneys in the Road Fund  
10 shall be appropriated to the Secretary of State for the  
11 exclusive purpose of paying refunds due to overpayment of fees  
12 related to Chapter 3 of the Illinois Vehicle Code unless  
13 otherwise provided for by law.

14 It shall not be lawful to circumvent this limitation on  
15 appropriations by governmental reorganization or other  
16 methods.

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

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

25 The additional amounts authorized for expenditure in this  
26 Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91

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

6 The additional amounts authorized for expenditure by the  
7 Secretary of State and the Department of State Police in this  
8 Section by this amendatory Act of the 94th General Assembly  
9 shall be repaid to the Road Fund from the General Revenue Fund  
10 in the next succeeding fiscal year that the General Revenue  
11 Fund has a positive budgetary balance, as determined by  
12 generally accepted accounting principles applicable to  
13 government.

14 (Source: P.A. 97-72, eff. 7-1-11; 97-732, eff. 6-30-12; 98-24,  
15 eff. 6-19-13; 98-674, eff. 6-30-14.)

16 Section 5-10. The Use Tax Act is amended by changing  
17 Section 9 as follows:

18 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

19 Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
20 and trailers that are required to be registered with an agency  
21 of this State, each retailer required or authorized to collect  
22 the tax imposed by this Act shall pay to the Department the  
23 amount of such tax (except as otherwise provided) at the time  
24 when he is required to file his return for the period during

1 which such tax was collected, less a discount of 2.1% prior to  
2 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
3 per calendar year, whichever is greater, which is allowed to  
4 reimburse the retailer for expenses incurred in collecting the  
5 tax, keeping records, preparing and filing returns, remitting  
6 the tax and supplying data to the Department on request. In the  
7 case of retailers who report and pay the tax on a transaction  
8 by transaction basis, as provided in this Section, such  
9 discount shall be taken with each such tax remittance instead  
10 of when such retailer files his periodic return. The Department  
11 may disallow the discount for retailers whose certificate of  
12 registration is revoked at the time the return is filed, but  
13 only if the Department's decision to revoke the certificate of  
14 registration has become final. A retailer need not remit that  
15 part of any tax collected by him to the extent that he is  
16 required to remit and does remit the tax imposed by the  
17 Retailers' Occupation Tax Act, with respect to the sale of the  
18 same property.

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

1 the selling price actually received during such tax return  
2 period.

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

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

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

1           5-5. The signature of the taxpayer; and

2           6. Such other reasonable information as the Department  
3           may require.

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

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" means the sum of the  
25          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 Before October 1, 2000, if the taxpayer's average monthly  
23 tax liability to the Department under this Act, the Retailers'  
24 Occupation Tax Act, the Service Occupation Tax Act, the Service  
25 Use Tax Act was \$10,000 or more during the preceding 4 complete  
26 calendar quarters, he shall file a return with the Department

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



1 the month during which such tax liability is incurred begins on  
2 or after January 1, 1987, and prior to January 1, 1988, each  
3 payment shall be in an amount equal to 22.5% of the taxpayer's  
4 actual liability for the month or 26.25% of the taxpayer's  
5 liability for the same calendar month of the preceding year. If  
6 the month during which such tax liability is incurred begins on  
7 or after January 1, 1988, and prior to January 1, 1989, or  
8 begins on or after January 1, 1996, each payment shall be in an  
9 amount equal to 22.5% of the taxpayer's actual liability for  
10 the month or 25% of the taxpayer's liability for the same  
11 calendar month of the preceding year. If the month during which  
12 such tax liability is incurred begins on or after January 1,  
13 1989, and prior to January 1, 1996, each payment shall be in an  
14 amount equal to 22.5% of the taxpayer's actual liability for  
15 the month or 25% of the taxpayer's liability for the same  
16 calendar month of the preceding year or 100% of the taxpayer's  
17 actual liability for the quarter monthly reporting period. The  
18 amount of such quarter monthly payments shall be credited  
19 against the final tax liability of the taxpayer's return for  
20 that month. Before October 1, 2000, once applicable, the  
21 requirement of the making of quarter monthly payments to the  
22 Department shall continue until such taxpayer's average  
23 monthly liability to the Department during the preceding 4  
24 complete calendar quarters (excluding the month of highest  
25 liability and the month of lowest liability) is less than  
26 \$9,000, or until such taxpayer's average monthly liability to

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



1 Department shall adopt appropriate rules to carry out the  
2 mandate of this paragraph.

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

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

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

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

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

25 Where the retailer has more than one business registered  
26 with the Department under separate registration under this Act,

1 such retailer may not file each return that is due as a single  
2 return covering all such registered businesses, but shall file  
3 separate returns for each such registered business.

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

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

21 Beginning January 1, 1990, each month the Department shall  
22 pay into the State and Local Sales Tax Reform Fund, a special  
23 fund in the State Treasury, 20% of the net revenue realized for  
24 the preceding month from the 6.25% general rate on the selling  
25 price of tangible personal property, other than tangible  
26 personal property which is purchased outside Illinois at retail

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

3 Beginning August 1, 2000, each month the Department shall  
4 pay into the State and Local Sales Tax Reform Fund 100% of the  
5 net revenue realized for the preceding month from the 1.25%  
6 rate on the selling price of motor fuel and gasohol. Beginning  
7 September 1, 2010, each month the Department shall pay into the  
8 State and Local Sales Tax Reform Fund 100% of the net revenue  
9 realized for the preceding month from the 1.25% rate on the  
10 selling price of sales tax holiday items.

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

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

25 Beginning July 1, 2011, each month the Department shall pay  
26 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue

1 realized for the preceding month from the 6.25% general rate on  
2 the selling price of sorbents used in Illinois in the process  
3 of sorbent injection as used to comply with the Environmental  
4 Protection Act or the federal Clean Air Act, but the total  
5 payment into the Clean Air Act (CAA) Permit Fund under this Act  
6 and the Retailers' Occupation Tax Act shall not exceed  
7 \$2,000,000 in any fiscal year.

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

23 Beginning July 1, 2015, of the remainder of the moneys  
24 received by the Department under this Act, the Service Use Tax  
25 Act, the Service Occupation Tax Act, and the Retailers'  
26 Occupation Tax Act, each month the Department shall deposit

1 \$500,000 into the State Crime Laboratory Fund.

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

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

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

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



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

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

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

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

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

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

19 Subject to payment of amounts into the Build Illinois Fund  
20 and the McCormick Place Expansion Project Fund pursuant to the  
21 preceding paragraphs or in any amendments thereto hereafter  
22 enacted, beginning with the receipt of the first report of  
23 taxes paid by an eligible business and continuing for a 25-year  
24 period, the Department shall each month pay into the Energy  
25 Infrastructure Fund 80% of the net revenue realized from the  
26 6.25% general rate on the selling price of Illinois-mined coal

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

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

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

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

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

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

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

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

1           Section 5-15. The Service Use Tax Act is amended by  
2 changing Section 9 as follows:

3           (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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

22           Except as provided hereinafter in this Section, on or  
23 before the twentieth day of each calendar month, such  
24 serviceman shall file a return for the preceding calendar month  
25 in accordance with reasonable Rules and Regulations to be

1 promulgated by the Department. Such return shall be filed on a  
2 form prescribed by the Department and shall contain such  
3 information as the Department may reasonably require.

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

11 1. The name of the seller;

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

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

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

20 5. The amount of tax due;

21 5-5. The signature of the taxpayer; and

22 6. Such other reasonable information as the Department  
23 may require.

24 If a taxpayer fails to sign a return within 30 days after  
25 the proper notice and demand for signature by the Department,  
26 the return shall be considered valid and any amount shown to be

1 due on the return shall be deemed assessed.

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



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

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

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

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

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

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

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

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

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

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

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

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

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

24 Beginning January 1, 1990, each month the Department shall  
25 pay into the State and Local Tax Reform Fund, a special fund in  
26 the State Treasury, the net revenue realized for the preceding

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

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

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

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

26 Beginning July 1, 2013, each month the Department shall pay

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

15 Beginning July 1, 2015, of the remainder of the moneys  
16 received by the Department under the Use Tax Act, this Act, the  
17 Service Occupation Tax Act, and the Retailers' Occupation Tax  
18 Act, each month the Department shall deposit \$500,000 into the  
19 State Crime Laboratory Fund.

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

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

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

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

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

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



1	1999	71,000,000
2	2000	75,000,000
3	2001	80,000,000
4	2002	93,000,000
5	2003	99,000,000
6	2004	103,000,000
7	2005	108,000,000
8	2006	113,000,000
9	2007	119,000,000
10	2008	126,000,000
11	2009	132,000,000
12	2010	139,000,000
13	2011	146,000,000
14	2012	153,000,000
15	2013	161,000,000
16	2014	170,000,000
17	2015	179,000,000
18	2016	189,000,000
19	2017	199,000,000
20	2018	210,000,000
21	2019	221,000,000
22	2020	233,000,000
23	2021	246,000,000
24	2022	260,000,000
25	2023	275,000,000
26	2024	275,000,000

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

9 and

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

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

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

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

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

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

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

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

25 As soon as possible after the first day of each month, upon  
26 certification of the Department of Revenue, the Comptroller

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

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

10 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
11 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14;  
12 98-1098, eff. 8-26-14.)

13 Section 5-20. The Service Occupation Tax Act is amended by  
14 changing Section 9 as follows:

15 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

1 data to the Department on request. The Department may disallow  
2 the discount for servicemen whose certificate of registration  
3 is revoked at the time the return is filed, but only if the  
4 Department's decision to revoke the certificate of  
5 registration has become final.

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

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

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

1 the twentieth day of the following calendar month, stating:

2 1. The name of the seller;

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

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

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

11 5. The amount of tax due;

12 5-5. The signature of the taxpayer; and

13 6. Such other reasonable information as the Department  
14 may require.

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

19 Prior to October 1, 2003, and on and after September 1,  
20 2004 a serviceman may accept a Manufacturer's Purchase Credit  
21 certification from a purchaser in satisfaction of Service Use  
22 Tax as provided in Section 3-70 of the Service Use Tax Act if  
23 the purchaser provides the appropriate documentation as  
24 required by Section 3-70 of the Service Use Tax Act. A  
25 Manufacturer's Purchase Credit certification, accepted prior  
26 to October 1, 2003 or on or after September 1, 2004 by a

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

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

24 If the serviceman's average monthly tax liability to the  
25 Department does not exceed \$50, the Department may authorize  
26 his returns to be filed on an annual basis, with the return for



1 a given year being due by January 20 of the following year.

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

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

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

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

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

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

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

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

26 Where a serviceman collects the tax with respect to the

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

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

24 Where the serviceman has more than one business registered  
25 with the Department under separate registrations hereunder,  
26 such serviceman shall file separate returns for each registered

1 business.

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

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

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

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

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

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

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

23           Beginning July 1, 2015, of the remainder of the moneys  
24 received by the Department under the Use Tax Act, the Service  
25 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,  
26 each month the Department shall deposit \$500,000 into the State

1 Crime Laboratory Fund.

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

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

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

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



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

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

17 and

18 each fiscal year

19 thereafter that bonds

20 are outstanding under

21 Section 13.2 of the

22 Metropolitan Pier and

23 Exposition Authority Act,

24 but not after fiscal year 2060.

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

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

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

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

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

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

26 Of the remainder of the moneys received by the Department

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

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

1 helpful in determining the accuracy of the monthly, quarterly  
2 or annual returns filed by such taxpayer as hereinbefore  
3 provided for in this Section.

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

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

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

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

25 The foregoing portion of this Section concerning the filing  
26 of an annual information return shall not apply to a serviceman

1 who is not required to file an income tax return with the  
2 United States Government.

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

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

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

22 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
23 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14;  
24 98-1098, eff. 8-26-14.)

25 Section 5-25. The Retailers' Occupation Tax Act is amended

1 by changing Section 3 as follows:

2 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

8 1. The name of the seller;

9 2. His residence address and the address of his  
10 principal place of business and the address of the  
11 principal place of business (if that is a different  
12 address) from which he engages in the business of selling  
13 tangible personal property at retail in this State;

14 3. Total amount of receipts received by him during the  
15 preceding calendar month or quarter, as the case may be,  
16 from sales of tangible personal property, and from services  
17 furnished, by him during such preceding calendar month or  
18 quarter;

19 4. Total amount received by him during the preceding  
20 calendar month or quarter on charge and time sales of  
21 tangible personal property, and from services furnished,  
22 by him prior to the month or quarter for which the return  
23 is filed;

24 5. Deductions allowed by law;

25 6. Gross receipts which were received by him during the



1 preceding calendar month or quarter and upon the basis of  
2 which the tax is imposed;

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

5 8. The amount of tax due;

6 9. The signature of the taxpayer; and

7 10. Such other reasonable information as the  
8 Department 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 Each return shall be accompanied by the statement of  
14 prepaid tax issued pursuant to Section 2e for which credit is  
15 claimed.

16 Prior to October 1, 2003, and on and after September 1,  
17 2004 a retailer may accept a Manufacturer's Purchase Credit  
18 certification from a purchaser in satisfaction of Use Tax as  
19 provided in Section 3-85 of the Use Tax Act if the purchaser  
20 provides the appropriate documentation as required by Section  
21 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
22 certification, accepted by a retailer prior to October 1, 2003  
23 and on and after September 1, 2004 as provided in Section 3-85  
24 of the Use Tax Act, may be used by that retailer to satisfy  
25 Retailers' Occupation Tax liability in the amount claimed in  
26 the certification, not to exceed 6.25% of the receipts subject

1 to tax from a qualifying purchase. A Manufacturer's Purchase  
2 Credit reported on any original or amended return filed under  
3 this Act after October 20, 2003 for reporting periods prior to  
4 September 1, 2004 shall be disallowed. Manufacturer's  
5 Purchaser Credit reported on annual returns due on or after  
6 January 1, 2005 will be disallowed for periods prior to  
7 September 1, 2004. No Manufacturer's Purchase Credit may be  
8 used after September 30, 2003 through August 31, 2004 to  
9 satisfy any tax liability imposed under this Act, including any  
10 audit liability.

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

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

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

3           5. The amount of tax due; and

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

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

20          Beginning on October 1, 2003, every distributor, importing  
21          distributor, and manufacturer of alcoholic liquor as defined in  
22          the Liquor Control Act of 1934, shall file a statement with the  
23          Department of Revenue, no later than the 10th day of the month  
24          for the preceding month during which transactions occurred, by  
25          electronic means, showing the total amount of gross receipts  
26          from the sale of alcoholic liquor sold or distributed during

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

22 If a total amount of less than \$1 is payable, refundable or  
23 creditable, such amount shall be disregarded if it is less than  
24 50 cents and shall be increased to \$1 if it is 50 cents or more.

25 Beginning October 1, 1993, a taxpayer who has an average  
26 monthly tax liability of \$150,000 or more shall make all

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

24 Before August 1 of each year beginning in 1993, the  
25 Department shall notify all taxpayers required to make payments  
26 by electronic funds transfer. All taxpayers required to make

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

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

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

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

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

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

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

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

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

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

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

26 In addition, with respect to motor vehicles, watercraft,

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

23 Any retailer who sells only motor vehicles, watercraft,  
24 aircraft, or trailers that are required to be registered with  
25 an agency of this State, so that all retailers' occupation tax  
26 liability is required to be reported, and is reported, on such



1 transaction reporting returns and who is not otherwise required  
2 to file monthly or quarterly returns, need not file monthly or  
3 quarterly returns. However, those retailers shall be required  
4 to file returns on an annual basis.

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

26 The transaction reporting return in the case of watercraft

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

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

1 registration.

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

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

23 If the user who would otherwise pay tax to the retailer  
24 wants the transaction reporting return filed and the payment of  
25 the tax or proof of exemption made to the Department before the  
26 retailer is willing to take these actions and such user has not

1 paid the tax to the retailer, such user may certify to the fact  
2 of such delay by the retailer and may (upon the Department  
3 being satisfied of the truth of such certification) transmit  
4 the information required by the transaction reporting return  
5 and the remittance for tax or proof of exemption directly to  
6 the Department and obtain his tax receipt or exemption  
7 determination, in which event the transaction reporting return  
8 and tax remittance (if a tax payment was required) shall be  
9 credited by the Department to the proper retailer's account  
10 with the Department, but without the 2.1% or 1.75% discount  
11 provided for in this Section being allowed. When the user pays  
12 the tax directly to the Department, he shall pay the tax in the  
13 same amount and in the same form in which it would be remitted  
14 if the tax had been remitted to the Department by the retailer.

15 Refunds made by the seller during the preceding return  
16 period to purchasers, on account of tangible personal property  
17 returned to the seller, shall be allowed as a deduction under  
18 subdivision 5 of his monthly or quarterly return, as the case  
19 may be, in case the seller had theretofore included the  
20 receipts from the sale of such tangible personal property in a  
21 return filed by him and had paid the tax imposed by this Act  
22 with respect to such receipts.

23 Where the seller is a corporation, the return filed on  
24 behalf of such corporation shall be signed by the president,  
25 vice-president, secretary or treasurer or by the properly  
26 accredited agent of such corporation.

1           Where the seller is a limited liability company, the return  
2 filed on behalf of the limited liability company shall be  
3 signed by a manager, member, or properly accredited agent of  
4 the limited liability company.

5           Except as provided in this Section, the retailer filing the  
6 return under this Section shall, at the time of filing such  
7 return, pay to the Department the amount of tax imposed by this  
8 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
9 on and after January 1, 1990, or \$5 per calendar year,  
10 whichever is greater, which is allowed to reimburse the  
11 retailer for the expenses incurred in keeping records,  
12 preparing and filing returns, remitting the tax and supplying  
13 data to the Department on request. Any prepayment made pursuant  
14 to Section 2d of this Act shall be included in the amount on  
15 which such 2.1% or 1.75% discount is computed. In the case of  
16 retailers who report and pay the tax on a transaction by  
17 transaction basis, as provided in this Section, such discount  
18 shall be taken with each such tax remittance instead of when  
19 such retailer files his periodic return. The Department may  
20 disallow the discount for retailers whose certificate of  
21 registration is revoked at the time the return is filed, but  
22 only if the Department's decision to revoke the certificate of  
23 registration has become final.

24           Before October 1, 2000, if the taxpayer's average monthly  
25 tax liability to the Department under this Act, the Use Tax  
26 Act, the Service Occupation Tax Act, and the Service Use Tax

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

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

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



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

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

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

1 required, the taxpayer shall be liable for penalties and  
2 interest on such difference, except insofar as the taxpayer has  
3 previously made payments for that month in excess of the  
4 minimum payments previously due.

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

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

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

1 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%  
2 of the difference between the credit taken and that actually  
3 due, and that taxpayer shall be liable for penalties and  
4 interest on such difference.

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

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

20 Beginning January 1, 1990, each month the Department shall  
21 pay into the County and Mass Transit District Fund, a special  
22 fund in the State treasury which is hereby created, 4% of the  
23 net revenue realized for the preceding month from the 6.25%  
24 general 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. Beginning  
3 September 1, 2010, each month the Department shall pay into the  
4 County and Mass Transit District Fund 20% of the net revenue  
5 realized for the preceding month from the 1.25% rate on the  
6 selling price of sales tax holiday items.

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

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

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

26 Beginning July 1, 2011, each month the Department shall pay

1 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue  
2 realized for the preceding month from the 6.25% general rate on  
3 the selling price of sorbents used in Illinois in the process  
4 of sorbent injection as used to comply with the Environmental  
5 Protection Act or the federal Clean Air Act, but the total  
6 payment into the Clean Air Act (CAA) Permit Fund under this Act  
7 and the Use Tax Act shall not exceed \$2,000,000 in any fiscal  
8 year.

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

24 Beginning July 1, 2015, of the remainder of the moneys  
25 received by the Department under the Use Tax Act, the Service  
26 Use Tax Act, the Service Occupation Tax Act, and this Act, each

1 month the Department shall deposit \$500,000 into the State  
2 Crime Laboratory Fund.

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

Fiscal Year	Annual Specified Amount
1986	\$54,800,000
1987	\$76,650,000
1988	\$80,480,000



1	1989	\$88,510,000
2	1990	\$115,330,000
3	1991	\$145,470,000
4	1992	\$182,730,000
5	1993	\$206,520,000;

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

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

1 and charge set forth in Section 12 of the Build Illinois Bond  
2 Act.

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

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

1	2003	99,000,000
2	2004	103,000,000
3	2005	108,000,000
4	2006	113,000,000
5	2007	119,000,000
6	2008	126,000,000
7	2009	132,000,000
8	2010	139,000,000
9	2011	146,000,000
10	2012	153,000,000
11	2013	161,000,000
12	2014	170,000,000
13	2015	179,000,000
14	2016	189,000,000
15	2017	199,000,000
16	2018	210,000,000
17	2019	221,000,000
18	2020	233,000,000
19	2021	246,000,000
20	2022	260,000,000
21	2023	275,000,000
22	2024	275,000,000
23	2025	275,000,000
24	2026	279,000,000
25	2027	292,000,000
26	2028	307,000,000

1	2029	322,000,000
2	2030	338,000,000
3	2031	350,000,000
4	2032	350,000,000

5 and

6 each fiscal year

7 thereafter that bonds

8 are outstanding under

9 Section 13.2 of the

10 Metropolitan Pier and

11 Exposition Authority Act,

12 but not after fiscal year 2060.

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

26 Subject to payment of amounts into the Build Illinois Fund

1 and the McCormick Place Expansion Project Fund pursuant to the  
2 preceding paragraphs or in any amendments thereto hereafter  
3 enacted, beginning July 1, 1993 and ending on September 30,  
4 2013, the Department shall each month pay into the Illinois Tax  
5 Increment Fund 0.27% of 80% of the net revenue realized for the  
6 preceding month from the 6.25% general rate on the selling  
7 price of tangible personal property.

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

21 Subject to payment of amounts into the Build Illinois Fund,  
22 the McCormick Place Expansion Project Fund, the Illinois Tax  
23 Increment Fund, and the Energy Infrastructure Fund pursuant to  
24 the preceding paragraphs or in any amendments to this Section  
25 hereafter enacted, beginning on the first day of the first  
26 calendar month to occur on or after the effective date of this

1 amendatory Act of the 98th General Assembly, each month, from  
2 the collections made under Section 9 of the Use Tax Act,  
3 Section 9 of the Service Use Tax Act, Section 9 of the Service  
4 Occupation Tax Act, and Section 3 of the Retailers' Occupation  
5 Tax Act, the Department shall pay into the Tax Compliance and  
6 Administration Fund, to be used, subject to appropriation, to  
7 fund additional auditors and compliance personnel at the  
8 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
9 the cash receipts collected during the preceding fiscal year by  
10 the Audit Bureau of the Department under the Use Tax Act, the  
11 Service Use Tax Act, the Service Occupation Tax Act, the  
12 Retailers' Occupation Tax Act, and associated local occupation  
13 and use taxes administered by the Department.

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

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

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

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

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



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

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

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

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

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

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

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

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

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

19 (Source: P.A. 97-95, eff. 7-12-11; 97-333, eff. 8-12-11; 98-24,  
20 eff. 6-19-13; 98-109, eff. 7-25-13; 98-496, eff. 1-1-14;  
21 98-756, eff. 7-16-14; 98-1098, eff. 8-26-14.)

22 Section 5-30. The Motor Fuel Tax Law is amended by changing  
23 Section 8 as follows:

24 (35 ILCS 505/8) (from Ch. 120, par. 424)

1           Sec. 8. Except as provided in Section 8a, subdivision  
2           (h) (1) of Section 12a, Section 13a.6, and items 13, 14, 15, and  
3           16 of Section 15, all money received by the Department under  
4           this Act, including payments made to the Department by member  
5           jurisdictions participating in the International Fuel Tax  
6           Agreement, shall be deposited in a special fund in the State  
7           treasury, to be known as the "Motor Fuel Tax Fund", and shall  
8           be used as follows:

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

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

17          (c) \$3,500,000 shall be transferred each month to the Grade  
18          Crossing Protection Fund to be used as follows: not less than  
19          \$12,000,000 each fiscal year shall be used for the construction  
20          or reconstruction of rail highway grade separation structures;  
21          \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in  
22          fiscal year 2010 and each fiscal year thereafter shall be  
23          transferred to the Transportation Regulatory Fund and shall be  
24          accounted for as part of the rail carrier portion of such funds  
25          and shall be used to pay the cost of administration of the  
26          Illinois Commerce Commission's railroad safety program in

1 connection with its duties under subsection (3) of Section  
2 18c-7401 of the Illinois Vehicle Code, with the remainder to be  
3 used by the Department of Transportation upon order of the  
4 Illinois Commerce Commission, to pay that part of the cost  
5 apportioned by such Commission to the State to cover the  
6 interest of the public in the use of highways, roads, streets,  
7 or pedestrian walkways in the county highway system, township  
8 and district road system, or municipal street system as defined  
9 in the Illinois Highway Code, as the same may from time to time  
10 be amended, for separation of grades, for installation,  
11 construction or reconstruction of crossing protection or  
12 reconstruction, alteration, relocation including construction  
13 or improvement of any existing highway necessary for access to  
14 property or improvement of any grade crossing and grade  
15 crossing surface including the necessary highway approaches  
16 thereto of any railroad across the highway or public road, or  
17 for the installation, construction, reconstruction, or  
18 maintenance of a pedestrian walkway over or under a railroad  
19 right-of-way, as provided for in and in accordance with Section  
20 18c-7401 of the Illinois Vehicle Code. The Commission may order  
21 up to \$2,000,000 per year in Grade Crossing Protection Fund  
22 moneys for the improvement of grade crossing surfaces and up to  
23 \$300,000 per year for the maintenance and renewal of 4-quadrant  
24 gate vehicle detection systems located at non-high speed rail  
25 grade crossings. The Commission shall not order more than  
26 \$2,000,000 per year in Grade Crossing Protection Fund moneys

1 for pedestrian walkways. In entering orders for projects for  
2 which payments from the Grade Crossing Protection Fund will be  
3 made, the Commission shall account for expenditures authorized  
4 by the orders on a cash rather than an accrual basis. For  
5 purposes of this requirement an "accrual basis" assumes that  
6 the total cost of the project is expended in the fiscal year in  
7 which the order is entered, while a "cash basis" allocates the  
8 cost of the project among fiscal years as expenditures are  
9 actually made. To meet the requirements of this subsection, the  
10 Illinois Commerce Commission shall develop annual and 5-year  
11 project plans of rail crossing capital improvements that will  
12 be paid for with moneys from the Grade Crossing Protection  
13 Fund. The annual project plan shall identify projects for the  
14 succeeding fiscal year and the 5-year project plan shall  
15 identify projects for the 5 directly succeeding fiscal years.  
16 The Commission shall submit the annual and 5-year project plans  
17 for this Fund to the Governor, the President of the Senate, the  
18 Senate Minority Leader, the Speaker of the House of  
19 Representatives, and the Minority Leader of the House of  
20 Representatives on the first Wednesday in April of each year;

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

24 (1) the costs of the Department of Revenue in  
25 administering this Act;

26 (2) the costs of the Department of Transportation in

1 performing its duties imposed by the Illinois Highway Code  
2 for supervising the use of motor fuel tax funds apportioned  
3 to municipalities, counties and road districts;

4 (3) refunds provided for in Section 13, refunds for  
5 overpayment of decal fees paid under Section 13a.4 of this  
6 Act, and refunds provided for under the terms of the  
7 International Fuel Tax Agreement referenced in Section  
8 14a;

9 (4) from October 1, 1985 until June 30, 1994, the  
10 administration of the Vehicle Emissions Inspection Law,  
11 which amount shall be certified monthly by the  
12 Environmental Protection Agency to the State Comptroller  
13 and shall promptly be transferred by the State Comptroller  
14 and Treasurer from the Motor Fuel Tax Fund to the Vehicle  
15 Inspection Fund, and for the period July 1, 1994 through  
16 June 30, 2000, one-twelfth of \$25,000,000 each month, for  
17 the period July 1, 2000 through June 30, 2003, one-twelfth  
18 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,  
19 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each  
20 July 1 and October 1, or as soon thereafter as may be  
21 practical, during the period July 1, 2004 through June 30,  
22 2012, and \$30,000,000 on June 1, 2013, or as soon  
23 thereafter as may be practical, and \$15,000,000 on July 1  
24 and October 1, or as soon thereafter as may be practical,  
25 during the period of July 1, 2013 through June 30, 2016  
26 ~~2015~~, for the administration of the Vehicle Emissions

1 Inspection Law of 2005, to be transferred by the State  
2 Comptroller and Treasurer from the Motor Fuel Tax Fund into  
3 the Vehicle Inspection Fund;

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

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

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

15 (1) Until January 1, 2000, 58.4%, and beginning January  
16 1, 2000, 45.6% shall be deposited as follows:

17 (A) 37% into the State Construction Account Fund,  
18 and

19 (B) 63% into the Road Fund, \$1,250,000 of which  
20 shall be reserved each month for the Department of  
21 Transportation to be used in accordance with the  
22 provisions of Sections 6-901 through 6-906 of the  
23 Illinois Highway Code;

24 (2) Until January 1, 2000, 41.6%, and beginning January  
25 1, 2000, 54.4% shall be transferred to the Department of  
26 Transportation to be distributed as follows:



- 1 (A) 49.10% to the municipalities of the State,  
2 (B) 16.74% to the counties of the State having  
3 1,000,000 or more inhabitants,  
4 (C) 18.27% to the counties of the State having less  
5 than 1,000,000 inhabitants,  
6 (D) 15.89% to the road districts of the State.

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

1 approval of the Department which may make such corrections as  
2 it ascertains to be necessary.

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

18 As soon as may be after the first day of each month, the  
19 Department of Transportation shall allot to the several  
20 counties their share of the amount apportioned for the use of  
21 road districts. The allotment shall be apportioned among the  
22 several counties in the State in the proportion which the total  
23 mileage of township or district roads in the respective  
24 counties bears to the total mileage of all township and  
25 district roads in the State. Funds allotted to the respective  
26 counties for the use of road districts therein shall be

1 allocated to the several road districts in the county in the  
2 proportion which the total mileage of such township or district  
3 roads in the respective road districts bears to the total  
4 mileage of all such township or district roads in the county.  
5 After July 1 of any year prior to 2011, no allocation shall be  
6 made for any road district unless it levied a tax for road and  
7 bridge purposes in an amount which will require the extension  
8 of such tax against the taxable property in any such road  
9 district at a rate of not less than either .08% of the value  
10 thereof, based upon the assessment for the year immediately  
11 prior to the year in which such tax was levied and as equalized  
12 by the Department of Revenue or, in DuPage County, an amount  
13 equal to or greater than \$12,000 per mile of road under the  
14 jurisdiction of the road district, whichever is less. Beginning  
15 July 1, 2011 and each July 1 thereafter, an allocation shall be  
16 made for any road district if it levied a tax for road and  
17 bridge purposes. In counties other than DuPage County, if the  
18 amount of the tax levy requires the extension of the tax  
19 against the taxable property in the road district at a rate  
20 that is less than 0.08% of the value thereof, based upon the  
21 assessment for the year immediately prior to the year in which  
22 the tax was levied and as equalized by the Department of  
23 Revenue, then the amount of the allocation for that road  
24 district shall be a percentage of the maximum allocation equal  
25 to the percentage obtained by dividing the rate extended by the  
26 district by 0.08%. In DuPage County, if the amount of the tax

1 levy requires the extension of the tax against the taxable  
2 property in the road district at a rate that is less than the  
3 lesser of (i) 0.08% of the value of the taxable property in the  
4 road district, based upon the assessment for the year  
5 immediately prior to the year in which such tax was levied and  
6 as equalized by the Department of Revenue, or (ii) a rate that  
7 will yield an amount equal to \$12,000 per mile of road under  
8 the jurisdiction of the road district, then the amount of the  
9 allocation for the road district shall be a percentage of the  
10 maximum allocation equal to the percentage obtained by dividing  
11 the rate extended by the district by the lesser of (i) 0.08% or  
12 (ii) the rate that will yield an amount equal to \$12,000 per  
13 mile of road under the jurisdiction of the road district.

14 Prior to 2011, if any road district has levied a special  
15 tax for road purposes pursuant to Sections 6-601, 6-602 and  
16 6-603 of the Illinois Highway Code, and such tax was levied in  
17 an amount which would require extension at a rate of not less  
18 than .08% of the value of the taxable property thereof, as  
19 equalized or assessed by the Department of Revenue, or, in  
20 DuPage County, an amount equal to or greater than \$12,000 per  
21 mile of road under the jurisdiction of the road district,  
22 whichever is less, such levy shall, however, be deemed a proper  
23 compliance with this Section and shall qualify such road  
24 district for an allotment under this Section. Beginning in 2011  
25 and thereafter, if any road district has levied a special tax  
26 for road purposes under Sections 6-601, 6-602, and 6-603 of the

1 Illinois Highway Code, and the tax was levied in an amount that  
2 would require extension at a rate of not less than 0.08% of the  
3 value of the taxable property of that road district, as  
4 equalized or assessed by the Department of Revenue or, in  
5 DuPage County, an amount equal to or greater than \$12,000 per  
6 mile of road under the jurisdiction of the road district,  
7 whichever is less, that levy shall be deemed a proper  
8 compliance with this Section and shall qualify such road  
9 district for a full, rather than proportionate, allotment under  
10 this Section. If the levy for the special tax is less than  
11 0.08% of the value of the taxable property, or, in DuPage  
12 County if the levy for the special tax is less than the lesser  
13 of (i) 0.08% or (ii) \$12,000 per mile of road under the  
14 jurisdiction of the road district, and if the levy for the  
15 special tax is more than any other levy for road and bridge  
16 purposes, then the levy for the special tax qualifies the road  
17 district for a proportionate, rather than full, allotment under  
18 this Section. If the levy for the special tax is equal to or  
19 less than any other levy for road and bridge purposes, then any  
20 allotment under this Section shall be determined by the other  
21 levy for road and bridge purposes.

22 Prior to 2011, if a township has transferred to the road  
23 and bridge fund money which, when added to the amount of any  
24 tax levy of the road district would be the equivalent of a tax  
25 levy requiring extension at a rate of at least .08%, or, in  
26 DuPage County, an amount equal to or greater than \$12,000 per

1 mile of road under the jurisdiction of the road district,  
2 whichever is less, such transfer, together with any such tax  
3 levy, shall be deemed a proper compliance with this Section and  
4 shall qualify the road district for an allotment under this  
5 Section.

6 In counties in which a property tax extension limitation is  
7 imposed under the Property Tax Extension Limitation Law, road  
8 districts may retain their entitlement to a motor fuel tax  
9 allotment or, beginning in 2011, their entitlement to a full  
10 allotment if, at the time the property tax extension limitation  
11 was imposed, the road district was levying a road and bridge  
12 tax at a rate sufficient to entitle it to a motor fuel tax  
13 allotment and continues to levy the maximum allowable amount  
14 after the imposition of the property tax extension limitation.  
15 Any road district may in all circumstances retain its  
16 entitlement to a motor fuel tax allotment or, beginning in  
17 2011, its entitlement to a full allotment if it levied a road  
18 and bridge tax in an amount that will require the extension of  
19 the tax against the taxable property in the road district at a  
20 rate of not less than 0.08% of the assessed value of the  
21 property, based upon the assessment for the year immediately  
22 preceding the year in which the tax was levied and as equalized  
23 by the Department of Revenue or, in DuPage County, an amount  
24 equal to or greater than \$12,000 per mile of road under the  
25 jurisdiction of the road district, whichever is less.

26 As used in this Section the term "road district" means any

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

11 Payment of motor fuel tax moneys to municipalities and  
12 counties shall be made as soon as possible after the allotment  
13 is made. The treasurer of the municipality or county may invest  
14 these funds until their use is required and the interest earned  
15 by these investments shall be limited to the same uses as the  
16 principal funds.

17 (Source: P.A. 97-72, eff. 7-1-11; 97-333, eff. 8-12-11; 98-24,  
18 eff. 6-19-13; 98-674, eff. 6-30-14.)

19 Section 5-35. The Illinois Police Training Act is amended  
20 by changing Section 9 as follows:

21 (50 ILCS 705/9) (from Ch. 85, par. 509)

22 Sec. 9. A special fund is hereby established in the State  
23 Treasury to be known as the ~~"The~~ Traffic and Criminal  
24 Conviction Surcharge Fund~~"~~ and shall be financed as provided in

1 Section 9.1 of this Act and Section 5-9-1 of the "Unified Code  
2 of Corrections", unless the fines, costs, or additional amounts  
3 imposed are subject to disbursement by the circuit clerk under  
4 Section 27.5 of the Clerks of Courts Act. Moneys in this Fund  
5 shall be expended as follows:

6 (1) a ~~A~~ portion of the total amount deposited in the  
7 Fund may be used, as appropriated by the General Assembly,  
8 for the ordinary and contingent expenses of the Illinois  
9 Law Enforcement Training Standards Board;

10 (2) a ~~A~~ portion of the total amount deposited in the  
11 Fund shall be appropriated for the reimbursement of local  
12 governmental agencies participating in training programs  
13 certified by the Board, in an amount equaling 1/2 of the  
14 total sum paid by such agencies during the State's previous  
15 fiscal year for mandated training for probationary police  
16 officers or probationary county corrections officers and  
17 for optional advanced and specialized law enforcement or  
18 county corrections training; these. ~~These~~ reimbursements  
19 may include the costs for tuition at training schools, the  
20 salaries of trainees while in schools, and the necessary  
21 travel and room and board expenses for each trainee; if. ~~If~~  
22 the appropriations under this paragraph (2) are not  
23 sufficient to fully reimburse the participating local  
24 governmental agencies, the available funds shall be  
25 apportioned among such agencies, with priority first given  
26 to repayment of the costs of mandatory training given to



1 law enforcement officer or county corrections officer  
2 recruits, then to repayment of costs of advanced or  
3 specialized training for permanent police officers or  
4 permanent county corrections officers;

5 (3) a ~~A~~ portion of the total amount deposited in the  
6 Fund may be used to fund the "Intergovernmental Law  
7 Enforcement Officer's In-Service Training Act", veto  
8 overridden October 29, 1981, as now or hereafter amended,  
9 at a rate and method to be determined by the board;

10 (4) a ~~A~~ portion of the Fund also may be used by the  
11 Illinois Department of State Police for expenses incurred  
12 in the training of employees from any State, county or  
13 municipal agency whose function includes enforcement of  
14 criminal or traffic law;

15 (5) a ~~A~~ portion of the Fund may be used by the Board to  
16 fund grant-in-aid programs and services for the training of  
17 employees from any county or municipal agency whose  
18 functions include corrections or the enforcement of  
19 criminal or traffic law;

20 (6) for ~~For~~ fiscal years 2013, 2014, ~~and~~ 2015, and 2016  
21 only, a portion of the Fund also may be used by the  
22 Department of State Police to finance any of its lawful  
23 purposes or functions; and

24 (7) a ~~A~~ portion of the Fund may be used by the Board,  
25 subject to appropriation, to administer grants to local law  
26 enforcement agencies for the purpose of purchasing

1 bulletproof vests under the Law Enforcement Officer  
2 Bulletproof Vest Act.

3 All payments from the Traffic and Criminal Conviction  
4 Surcharge Fund shall be made each year from moneys appropriated  
5 for the purposes specified in this Section. No more than 50% of  
6 any appropriation under this Act shall be spent in any city  
7 having a population of more than 500,000. The State Comptroller  
8 and the State Treasurer shall from time to time, at the  
9 direction of the Governor, transfer from the Traffic and  
10 Criminal Conviction Surcharge Fund to the General Revenue Fund  
11 in the State Treasury such amounts as the Governor determines  
12 are in excess of the amounts required to meet the obligations  
13 of the Traffic and Criminal Conviction Surcharge Fund.

14 (Source: P.A. 97-732, eff. 6-30-12; 98-24, eff. 6-19-13;  
15 98-674, eff. 6-30-14; 98-743, eff. 1-1-15; revised 10-1-14.)

16 Section 5-40. The Law Enforcement Camera Grant Act is  
17 amended by changing Section 10 as follows:

18 (50 ILCS 707/10)

19 Sec. 10. Law Enforcement Camera Grant Fund; creation,  
20 rules.

21 (a) The Law Enforcement Camera Grant Fund is created as a  
22 special fund in the State treasury. From appropriations to the  
23 Board from the Fund, the Board must make grants to units of  
24 local government in Illinois for the purpose of installing

1 video cameras in law enforcement vehicles and training law  
2 enforcement officers in the operation of the cameras.

3 Moneys received for the purposes of this Section,  
4 including, without limitation, fee receipts and gifts, grants,  
5 and awards from any public or private entity, must be deposited  
6 into the Fund. Any interest earned on moneys in the Fund must  
7 be deposited into the Fund.

8 (b) The Board may set requirements for the distribution of  
9 grant moneys and determine which law enforcement agencies are  
10 eligible.

11 (c) The Board shall develop model rules to be adopted by  
12 law enforcement agencies that receive grants under this  
13 Section. The rules shall include the following requirements:

14 (1) Cameras must be installed in the law enforcement  
15 vehicles.

16 (2) Videotaping must provide audio of the officer when  
17 the officer is outside of the vehicle.

18 (3) Camera access must be restricted to the supervisors  
19 of the officer in the vehicle.

20 (4) Cameras must be turned on continuously throughout  
21 the officer's shift.

22 (5) A copy of the videotape must be made available upon  
23 request to personnel of the law enforcement agency, the  
24 local State's Attorney, and any persons depicted in the  
25 video. Procedures for distribution of the videotape must  
26 include safeguards to protect the identities of

1 individuals who are not a party to the requested stop.

2 (6) Law enforcement agencies that receive moneys under  
3 this grant shall provide for storage of the tapes for a  
4 period of not less than 2 years.

5 (d) Any law enforcement agency receiving moneys under this  
6 Section must provide an annual report to the Board, the  
7 Governor, and the General Assembly, which will be due on May 1  
8 of the year following the receipt of the grant and each May 1  
9 thereafter during the period of the grant. The report shall  
10 include (i) the number of cameras received by the law  
11 enforcement agency, (ii) the number of cameras actually  
12 installed in law enforcement vehicles, (iii) a brief  
13 description of the review process used by supervisors within  
14 the law enforcement agency, (iv) a list of any criminal,  
15 traffic, ordinance, and civil cases where video recordings were  
16 used, including party names, case numbers, offenses charged,  
17 and disposition of the matter, (this item applies, but is not  
18 limited to, court proceedings, coroner's inquests, grand jury  
19 proceedings, and plea bargains), and (v) any other information  
20 relevant to the administration of the program.

21 (e) No applications for grant money under this Section  
22 shall be accepted before January 1, 2007 or after January 1,  
23 2011.

24 (f) Notwithstanding any other provision of law, in addition  
25 to any other transfers that may be provided by law, on July 1,  
26 2012 only, or as soon thereafter as practical, the State

1 Comptroller shall direct and the State Treasurer shall transfer  
2 any funds in excess of \$1,000,000 held in the Law Enforcement  
3 Camera Grant Fund to the State Police Operations Assistance  
4 Fund.

5 (g) Notwithstanding any other provision of law, in addition  
6 to any other transfers that may be provided by law, on July 1,  
7 2013 only, or as soon thereafter as practical, the State  
8 Comptroller shall direct and the State Treasurer shall transfer  
9 the sum of \$2,000,000 from the Law Enforcement Camera Grant  
10 Fund to the Traffic and Criminal Conviction Surcharge Fund.

11 (h) Notwithstanding any other provision of law, in addition  
12 to any other transfers that may be provided by law, the State  
13 Comptroller shall direct and the State Treasurer shall transfer  
14 the sum of \$2,000,000 from the Law Enforcement Camera Grant  
15 Fund to the Traffic and Criminal Conviction Surcharge Fund  
16 according to the schedule specified as follows: one-half of the  
17 specified amount shall be transferred on July 1, 2014, or as  
18 soon thereafter as practical, and one-half of the specified  
19 amount shall be transferred on June 1, 2015, or as soon  
20 thereafter as practical.

21 (i) Notwithstanding any other provision of law, in addition  
22 to any other transfers that may be provided by law, the State  
23 Comptroller shall direct and the State Treasurer shall transfer  
24 the sum of \$2,000,000 from the Law Enforcement Camera Grant  
25 Fund to the Traffic and Criminal Conviction Surcharge Fund  
26 according to the schedule specified as follows: one-half of the

1 specified amount shall be transferred on July 1, 2015, or as  
2 soon thereafter as practical, and one-half of the specified  
3 amount shall be transferred on June 1, 2016, or as soon  
4 thereafter as practical.

5 (Source: P.A. 97-732, eff. 6-30-12; 98-24, eff. 6-19-13;  
6 98-674, eff. 6-30-14.)

7 Section 5-45. The Unified Code of Corrections is amended by  
8 changing Section 5-4-3a and by adding Section 5-4-3b as  
9 follows:

10 (730 ILCS 5/5-4-3a)

11 Sec. 5-4-3a. DNA testing backlog accountability.

12 (a) On or before August 1 of each year, the Department of  
13 State Police shall report to the Governor and both houses of  
14 the General Assembly the following information:

15 (1) the extent of the backlog of cases awaiting testing  
16 or awaiting DNA analysis by that Department, including but  
17 not limited to those tests conducted under Section 5-4-3,  
18 as of June 30 of the previous fiscal year, with the backlog  
19 being defined as all cases awaiting forensic testing  
20 whether in the physical custody of the State Police or in  
21 the physical custody of local law enforcement, provided  
22 that the State Police have written notice of any evidence  
23 in the physical custody of local law enforcement prior to  
24 June 1 of that year; and

1           (2) what measures have been and are being taken to  
2           reduce that backlog and the estimated costs or expenditures  
3           in doing so.

4           (b) The information reported under subsection (a) of this  
5           Section shall be made available to the public, at the time it  
6           is reported, on the official web site of the Department of  
7           State Police.

8           (c) Beginning January 1, 2016, the Department of State  
9           Police shall quarterly report on the status of the processing  
10           of forensic biology and DNA evidence submitted to the  
11           Department of State Police Laboratory for analysis. The report  
12           shall be submitted to the Governor and the General Assembly,  
13           and shall be posted on the Department of State Police website.  
14           The report shall include the following for each State Police  
15           Laboratory location and any laboratory to which the Department  
16           of State Police has outsourced evidence for testing:

17           (1) For forensic biology submissions, report both  
18           total case and sexual assault or abuse case (as defined by  
19           the Sexual Assault Evidence Submission Act) figures for:

20                   (A) The number of cases received in the preceding  
21                   quarter.

22                   (B) The number of cases completed in the preceding  
23                   quarter.

24                   (C) The number of cases waiting analysis.

25                   (D) The number of cases sent for outsourcing.

26                   (E) The number of cases waiting analysis that were

1 received within the past 30 days.

2 (F) The number of cases waiting analysis that were  
3 received 31 to 90 days prior.

4 (G) The number of cases waiting analysis that were  
5 received 91 to 180 days prior.

6 (H) The number of cases waiting analysis that were  
7 received 181 to 365 days prior.

8 (I) The number of cases waiting analysis that were  
9 received more than 365 days prior.

10 (2) For DNA submissions, report both total case and  
11 sexual assault or abuse case (as defined by the Sexual  
12 Assault Evidence Submission Act) figures for:

13 (A) The number of cases received in the preceding  
14 quarter.

15 (B) The number of cases completed in the preceding  
16 quarter.

17 (C) The number of cases waiting analysis.

18 (D) The number of cases sent for outsourcing.

19 (E) The number of cases waiting analysis that were  
20 received within the past 30 days.

21 (F) The number of cases waiting analysis that were  
22 received 31 to 90 days prior.

23 (G) The number of cases waiting analysis that were  
24 received 91 to 180 days prior.

25 (H) The number of cases waiting analysis that were  
26 received 181 to 365 days prior.



1           (3) For all other categories of testing (e.g., drug  
2           chemistry, firearms/toolmark, footwear/tire track, latent  
3           prints, toxicology, and trace chemistry analysis):

4           (A) The number of cases received in the preceding  
5           quarter.

6           (B) The number of cases completed in the preceding  
7           quarter.

8           (C) The number of cases waiting analysis.

9           (4) For the Combined DNA Index System (CODIS), report  
10           both total case and sexual assault or abuse case, (as  
11           defined by the Sexual Assault Evidence Submission Act)  
12           figures for subparagraphs (D), (E), and (F) of this  
13           paragraph (4):

14           (A) The number of new offender samples received in  
15           the preceding quarter.

16           (B) The number of offender samples uploaded to  
17           CODIS in the preceding quarter.

18           (C) The number of offender samples awaiting  
19           analysis.

20           (D) The number of unknown DNA case profiles  
21           uploaded to CODIS in the preceding quarter.

22           (E) The number of CODIS hits in the preceding  
23           quarter.

24           (F) The number of forensic evidence submissions  
25           submitted to confirm a previously reported CODIS hit.

26           As used in this subsection (c), "completed" means

1 completion of both the analysis of the evidence and the  
2 provision of the results to the submitting law enforcement  
3 agency.

4 (Source: P.A. 93-785, eff. 7-21-04; 94-761, eff. 5-12-06;  
5 94-1018, eff. 1-1-07.)

6 (730 ILCS 5/5-4-3b new)

7 Sec. 5-4-3b. Laboratory Information Management System.

8 (a) The Department of State Police shall obtain, implement,  
9 and maintain an electronic Laboratory Information Management  
10 System (LIMS), to efficiently and effectively track all  
11 evidence submitted for forensic testing. At a minimum, the LIMS  
12 shall record:

13 (1) the criminal offense or suspected criminal offense  
14 for which the evidence is being submitted;

15 (2) the law enforcement agency submitting the  
16 evidence;

17 (3) the name of the victim;

18 (4) the law enforcement agency case number;

19 (5) the State Police Laboratory case number;

20 (6) the date the evidence was received by the State  
21 Police Laboratory;

22 (7) if the State Police Laboratory sent the evidence  
23 for analysis to another designated laboratory, the name of  
24 the laboratory and the date the evidence was sent to that  
25 laboratory; and

1           (8) the date and description of any results or  
2           information regarding the analysis sent to the submitting  
3           law enforcement agency by the State Police Laboratory or  
4           any other designated laboratory.

5           The LIMS shall also link multiple forensic evidence  
6           submissions pertaining to a single criminal investigation such  
7           that evidence submitted to confirm a previously reported  
8           Combined DNA Index System (CODIS) hit in a state or federal  
9           database can be linked to the initial evidence submission. The  
10          LIMS shall be such that the system provides ease of  
11          interoperability with law enforcement agencies for evidence  
12          submission and reporting, as well as supports expansion  
13          capabilities for future internal networking and laboratory  
14          operations.

15          (b) The Department of State Police, in consultation with  
16          and subject to the approval of the Chief Procurement Officer,  
17          may procure a single contract or multiple contracts to  
18          implement the provisions of this Section. A contract or  
19          contracts under this subsection are not subject to the  
20          provisions of the Illinois Procurement Code, except for  
21          Sections 20-60, 20-65, 20-70, and 20-160 and Article 50 of that  
22          Code, provided that the Chief Procurement Officer may, in  
23          writing with justification, waive any certification required  
24          under Article 50 of the Illinois Procurement Code. This  
25          exemption is inoperative 2 years from the effective date of  
26          this amendatory Act of the 99th General Assembly.

1

ARTICLE 99. EFFECTIVE DATE

2

Section 99-99. Effective date. This Act takes effect July

3

1, 2015.