

1 AN ACT concerning revenue.

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

4 Section 5. The Renewable Energy, Energy Efficiency, and
5 Coal Resources Development Law of 1997 is amended by adding
6 Section 6-8 as follows:

7 (20 ILCS 687/6-8 new)

8 Sec. 6-8. Application of Retailers' Occupation Tax
9 provisions. All the provisions of Sections 3, 4, 5, 5a, 5b, 5c,
10 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, and 13 of
11 the Retailers' Occupation Tax Act that are not inconsistent
12 with this Act apply, as far as practicable, to the surcharge
13 imposed by this Act to the same extent as if those provisions
14 were included in this Act. References in the incorporated
15 Sections of the Retailers' Occupation Tax Act to retailers, to
16 sellers, or to persons engaged in the business of selling
17 tangible personal property mean persons required to remit the
18 charge imposed under this Act.

19 Section 10. The Cigarette Machine Operators' Occupation
20 Tax Act is amended by changing Section 1-40 as follows:

21 (35 ILCS 128/1-40)

1 Sec. 1-40. Returns.

2 (a) Cigarette machine operators shall file a return and
3 remit the tax imposed by Section 1-10 by the 15th day of each
4 month covering the preceding calendar month. Each such return
5 shall show: the quantity of cigarettes made or fabricated
6 during the period covered by the return; the beginning and
7 ending meter reading for each cigarette machine for the period
8 covered by the return; the quantity of such cigarettes sold or
9 otherwise disposed of during the period covered by the return;
10 the brand family and manufacturer and quantity of tobacco
11 products used to make or fabricate cigarettes by use of a
12 cigarette machine; the license number of each distributor from
13 whom tobacco products are purchased; the type and quantity of
14 cigarette tubes purchased for use in a cigarette machine; the
15 type and quantity of cigarette tubes used in a cigarette
16 machine; and such other information as the Department may
17 require. Such returns shall be filed on forms prescribed and
18 furnished by the Department. The Department may promulgate
19 rules to require that the cigarette machine operator's return
20 be accompanied by appropriate computer-generated magnetic
21 media supporting schedule data in the format required by the
22 Department, unless, as provided by rule, the Department grants
23 an exception upon petition of a cigarette machine operator.

24 Cigarette machine operators shall send a copy of those
25 returns, together with supporting schedule data, to the
26 Attorney General's Office by the 15th day of each month for the

1 period covering the preceding calendar month.

2 (b) Cigarette machine operators may take a credit against
3 any tax due under Section 1-10 of this Act for taxes imposed
4 and paid under the Tobacco Products Tax Act of 1995 on tobacco
5 products sold to a customer and used in a rolling machine
6 located at the cigarette machine operator's place of business.
7 To be eligible for such credit, the tobacco product must meet
8 the requirements of subsection (a) of Section 1-25 of this Act.
9 This subsection (b) is exempt from the provisions of Section
10 1-155 of this Act.

11 (c) If any payment provided for in this Section exceeds the
12 cigarette machine operator's liabilities under this Act, as
13 shown on an original return, the cigarette machine operator may
14 credit such excess payment against liability subsequently to be
15 remitted to the Department under this Act, in accordance with
16 reasonable rules adopted by the Department.

17 (Source: P.A. 97-688, eff. 6-14-12.)

18 Section 15. The Cigarette Tax Act is amended by changing
19 Section 2 as follows:

20 (35 ILCS 130/2) (from Ch. 120, par. 453.2)

21 Sec. 2. Tax imposed; rate; collection, payment, and
22 distribution; discount.

23 (a) A tax is imposed upon any person engaged in business as
24 a retailer of cigarettes in this State at the rate of 5 1/2

1 mills per cigarette sold, or otherwise disposed of in the
2 course of such business in this State. In addition to any other
3 tax imposed by this Act, a tax is imposed upon any person
4 engaged in business as a retailer of cigarettes in this State
5 at a rate of 1/2 mill per cigarette sold or otherwise disposed
6 of in the course of such business in this State on and after
7 January 1, 1947, and shall be paid into the Metropolitan Fair
8 and Exposition Authority Reconstruction Fund or as otherwise
9 provided in Section 29. On and after December 1, 1985, in
10 addition to any other tax imposed by this Act, a tax is imposed
11 upon any person engaged in business as a retailer of cigarettes
12 in this State at a rate of 4 mills per cigarette sold or
13 otherwise disposed of in the course of such business in this
14 State. Of the additional tax imposed by this amendatory Act of
15 1985, \$9,000,000 of the moneys received by the Department of
16 Revenue pursuant to this Act shall be paid each month into the
17 Common School Fund. On and after the effective date of this
18 amendatory Act of 1989, in addition to any other tax imposed by
19 this Act, a tax is imposed upon any person engaged in business
20 as a retailer of cigarettes at the rate of 5 mills per
21 cigarette sold or otherwise disposed of in the course of such
22 business in this State. On and after the effective date of this
23 amendatory Act of 1993, in addition to any other tax imposed by
24 this Act, a tax is imposed upon any person engaged in business
25 as a retailer of cigarettes at the rate of 7 mills per
26 cigarette sold or otherwise disposed of in the course of such

1 business in this State. On and after December 15, 1997, in
2 addition to any other tax imposed by this Act, a tax is imposed
3 upon any person engaged in business as a retailer of cigarettes
4 at the rate of 7 mills per cigarette sold or otherwise disposed
5 of in the course of such business of this State. All of the
6 moneys received by the Department of Revenue pursuant to this
7 Act and the Cigarette Use Tax Act from the additional taxes
8 imposed by this amendatory Act of 1997, shall be paid each
9 month into the Common School Fund. On and after July 1, 2002,
10 in addition to any other tax imposed by this Act, a tax is
11 imposed upon any person engaged in business as a retailer of
12 cigarettes at the rate of 20.0 mills per cigarette sold or
13 otherwise disposed of in the course of such business in this
14 State. Beginning on June 24, 2012, in addition to any other tax
15 imposed by this Act, a tax is imposed upon any person engaged
16 in business as a retailer of cigarettes at the rate of 50 mills
17 per cigarette sold or otherwise disposed of in the course of
18 such business in this State. All moneys received by the
19 Department of Revenue under this Act and the Cigarette Use Tax
20 Act from the additional taxes imposed by this amendatory Act of
21 the 97th General Assembly shall be paid each month into the
22 Healthcare Provider Relief Fund. The payment of such taxes
23 shall be evidenced by a stamp affixed to each original package
24 of cigarettes, or an authorized substitute for such stamp
25 imprinted on each original package of such cigarettes
26 underneath the sealed transparent outside wrapper of such

1 original package, as hereinafter provided. However, such taxes
2 are not imposed upon any activity in such business in
3 interstate commerce or otherwise, which activity may not under
4 the Constitution and statutes of the United States be made the
5 subject of taxation by this State.

6 Beginning on the effective date of this amendatory Act of
7 the 92nd General Assembly and through June 30, 2006, all of the
8 moneys received by the Department of Revenue pursuant to this
9 Act and the Cigarette Use Tax Act, other than the moneys that
10 are dedicated to the Common School Fund, shall be distributed
11 each month as follows: first, there shall be paid into the
12 General Revenue Fund an amount which, when added to the amount
13 paid into the Common School Fund for that month, equals
14 \$33,300,000, except that in the month of August of 2004, this
15 amount shall equal \$83,300,000; then, from the moneys
16 remaining, if any amounts required to be paid into the General
17 Revenue Fund in previous months remain unpaid, those amounts
18 shall be paid into the General Revenue Fund; then, beginning on
19 April 1, 2003, from the moneys remaining, \$5,000,000 per month
20 shall be paid into the School Infrastructure Fund; then, if any
21 amounts required to be paid into the School Infrastructure Fund
22 in previous months remain unpaid, those amounts shall be paid
23 into the School Infrastructure Fund; then the moneys remaining,
24 if any, shall be paid into the Long-Term Care Provider Fund. To
25 the extent that more than \$25,000,000 has been paid into the
26 General Revenue Fund and Common School Fund per month for the

1 period of July 1, 1993 through the effective date of this
2 amendatory Act of 1994 from combined receipts of the Cigarette
3 Tax Act and the Cigarette Use Tax Act, notwithstanding the
4 distribution provided in this Section, the Department of
5 Revenue is hereby directed to adjust the distribution provided
6 in this Section to increase the next monthly payments to the
7 Long Term Care Provider Fund by the amount paid to the General
8 Revenue Fund and Common School Fund in excess of \$25,000,000
9 per month and to decrease the next monthly payments to the
10 General Revenue Fund and Common School Fund by that same excess
11 amount.

12 Beginning on July 1, 2006, all of the moneys received by
13 the Department of Revenue pursuant to this Act and the
14 Cigarette Use Tax Act, other than the moneys that are dedicated
15 to the Common School Fund and, beginning on the effective date
16 of this amendatory Act of the 97th General Assembly, other than
17 the moneys from the additional taxes imposed by this amendatory
18 Act of the 97th General Assembly that must be paid each month
19 into the Healthcare Provider Relief Fund, shall be distributed
20 each month as follows: first, there shall be paid into the
21 General Revenue Fund an amount that, when added to the amount
22 paid into the Common School Fund for that month, equals
23 \$29,200,000; then, from the moneys remaining, if any amounts
24 required to be paid into the General Revenue Fund in previous
25 months remain unpaid, those amounts shall be paid into the
26 General Revenue Fund; then from the moneys remaining,

1 \$5,000,000 per month shall be paid into the School
2 Infrastructure Fund; then, if any amounts required to be paid
3 into the School Infrastructure Fund in previous months remain
4 unpaid, those amounts shall be paid into the School
5 Infrastructure Fund; then the moneys remaining, if any, shall
6 be paid into the Long-Term Care Provider Fund.

7 Moneys collected from the tax imposed on little cigars
8 under Section 10-10 of the Tobacco Products Tax Act of 1995
9 shall be included with the moneys collected under the Cigarette
10 Tax Act and the Cigarette Use Tax Act when making distributions
11 to the Common School Fund, the Healthcare Provider Relief Fund,
12 the General Revenue Fund, the School Infrastructure Fund, and
13 the Long-Term Care Provider Fund under this Section.

14 When any tax imposed herein terminates or has terminated,
15 distributors who have bought stamps while such tax was in
16 effect and who therefore paid such tax, but who can show, to
17 the Department's satisfaction, that they sold the cigarettes to
18 which they affixed such stamps after such tax had terminated
19 and did not recover the tax or its equivalent from purchasers,
20 shall be allowed by the Department to take credit for such
21 absorbed tax against subsequent tax stamp purchases from the
22 Department by such distributor.

23 The impact of the tax levied by this Act is imposed upon
24 the retailer and shall be prepaid or pre-collected by the
25 distributor for the purpose of convenience and facility only,
26 and the amount of the tax shall be added to the price of the

1 cigarettes sold by such distributor. Collection of the tax
2 shall be evidenced by a stamp or stamps affixed to each
3 original package of cigarettes, as hereinafter provided. Any
4 distributor who purchases stamps may credit any excess payments
5 verified by the Department against amounts subsequently due for
6 the purchase of additional stamps, until such time as no excess
7 payment remains.

8 Each distributor shall collect the tax from the retailer at
9 or before the time of the sale, shall affix the stamps as
10 hereinafter required, and shall remit the tax collected from
11 retailers to the Department, as hereinafter provided. Any
12 distributor who fails to properly collect and pay the tax
13 imposed by this Act shall be liable for the tax. Any
14 distributor having cigarettes to which stamps have been affixed
15 in his possession for sale on the effective date of this
16 amendatory Act of 1989 shall not be required to pay the
17 additional tax imposed by this amendatory Act of 1989 on such
18 stamped cigarettes. Any distributor having cigarettes to which
19 stamps have been affixed in his or her possession for sale at
20 12:01 a.m. on the effective date of this amendatory Act of
21 1993, is required to pay the additional tax imposed by this
22 amendatory Act of 1993 on such stamped cigarettes. This
23 payment, less the discount provided in subsection (b), shall be
24 due when the distributor first makes a purchase of cigarette
25 tax stamps after the effective date of this amendatory Act of
26 1993, or on the first due date of a return under this Act after

1 the effective date of this amendatory Act of 1993, whichever
2 occurs first. Any distributor having cigarettes to which stamps
3 have been affixed in his possession for sale on December 15,
4 1997 shall not be required to pay the additional tax imposed by
5 this amendatory Act of 1997 on such stamped cigarettes.

6 Any distributor having cigarettes to which stamps have been
7 affixed in his or her possession for sale on July 1, 2002 shall
8 not be required to pay the additional tax imposed by this
9 amendatory Act of the 92nd General Assembly on those stamped
10 cigarettes.

11 Any retailer having cigarettes in his or her possession on
12 June 24, 2012 to which tax stamps have been affixed is not
13 required to pay the additional tax that begins on June 24, 2012
14 imposed by this amendatory Act of the 97th General Assembly on
15 those stamped cigarettes. Any distributor having cigarettes in
16 his or her possession on June 24, 2012 to which tax stamps have
17 been affixed, and any distributor having stamps in his or her
18 possession on June 24, 2012 that have not been affixed to
19 packages of cigarettes before June 24, 2012, is required to pay
20 the additional tax that begins on June 24, 2012 imposed by this
21 amendatory Act of the 97th General Assembly to the extent the
22 calendar year 2012 average monthly volume of cigarette stamps
23 in the distributor's possession exceeds the average monthly
24 volume of cigarette stamps purchased by the distributor in
25 calendar year 2011. This payment, less the discount provided in
26 subsection (b), is due when the distributor first makes a

1 purchase of cigarette stamps on or after June 24, 2012 or on
2 the first due date of a return under this Act occurring on or
3 after June 24, 2012, whichever occurs first. Those distributors
4 may elect to pay the additional tax on packages of cigarettes
5 to which stamps have been affixed and on any stamps in the
6 distributor's possession that have not been affixed to packages
7 of cigarettes over a period not to exceed 12 months from the
8 due date of the additional tax by notifying the Department in
9 writing. The first payment for distributors making such
10 election is due when the distributor first makes a purchase of
11 cigarette tax stamps on or after June 24, 2012 or on the first
12 due date of a return under this Act occurring on or after June
13 24, 2012, whichever occurs first. Distributors making such an
14 election are not entitled to take the discount provided in
15 subsection (b) on such payments.

16 Distributors making sales of cigarettes to secondary
17 distributors shall add the amount of the tax to the price of
18 the cigarettes sold by the distributors. Secondary
19 distributors making sales of cigarettes to retailers shall
20 include the amount of the tax in the price of the cigarettes
21 sold to retailers. The amount of tax shall not be less than the
22 amount of taxes imposed by the State and all local
23 jurisdictions. The amount of local taxes shall be calculated
24 based on the location of the retailer's place of business shown
25 on the retailer's certificate of registration or
26 sub-registration issued to the retailer pursuant to Section 2a

1 of the Retailers' Occupation Tax Act. The original packages of
2 cigarettes sold to the retailer shall bear all the required
3 stamps, or other indicia, for the taxes included in the price
4 of cigarettes.

5 The amount of the Cigarette Tax imposed by this Act shall
6 be separately stated, apart from the price of the goods, by
7 distributors, manufacturer representatives, secondary
8 distributors, and retailers, in all bills and sales invoices.

9 (b) The distributor shall be required to collect the taxes
10 provided under paragraph (a) hereof, and, to cover the costs of
11 such collection, shall be allowed a discount during any year
12 commencing July 1st and ending the following June 30th in
13 accordance with the schedule set out hereinbelow, which
14 discount shall be allowed at the time of purchase of the stamps
15 when purchase is required by this Act, or at the time when the
16 tax is remitted to the Department without the purchase of
17 stamps from the Department when that method of paying the tax
18 is required or authorized by this Act. Prior to December 1,
19 1985, a discount equal to 1 2/3% of the amount of the tax up to
20 and including the first \$700,000 paid hereunder by such
21 distributor to the Department during any such year; 1 1/3% of
22 the next \$700,000 of tax or any part thereof, paid hereunder by
23 such distributor to the Department during any such year; 1% of
24 the next \$700,000 of tax, or any part thereof, paid hereunder
25 by such distributor to the Department during any such year, and
26 2/3 of 1% of the amount of any additional tax paid hereunder by

1 such distributor to the Department during any such year shall
2 apply. On and after December 1, 1985, a discount equal to 1.75%
3 of the amount of the tax payable under this Act up to and
4 including the first \$3,000,000 paid hereunder by such
5 distributor to the Department during any such year and 1.5% of
6 the amount of any additional tax paid hereunder by such
7 distributor to the Department during any such year shall apply.

8 Two or more distributors that use a common means of
9 affixing revenue tax stamps or that are owned or controlled by
10 the same interests shall be treated as a single distributor for
11 the purpose of computing the discount.

12 (c) The taxes herein imposed are in addition to all other
13 occupation or privilege taxes imposed by the State of Illinois,
14 or by any political subdivision thereof, or by any municipal
15 corporation.

16 (Source: P.A. 97-587, eff. 8-26-11; 97-688, eff. 6-14-12;
17 98-273, eff. 8-9-13.)

18 Section 20. The Cigarette Use Tax Act is amended by
19 changing Section 3 as follows:

20 (35 ILCS 135/3) (from Ch. 120, par. 453.33)

21 Sec. 3. Stamp payment. The tax hereby imposed shall be
22 collected by a distributor maintaining a place of business in
23 this State or a distributor authorized by the Department
24 pursuant to Section 7 hereof to collect the tax, and the amount

1 of the tax shall be added to the price of the cigarettes sold
2 by such distributor. Collection of the tax shall be evidenced
3 by a stamp or stamps affixed to each original package of
4 cigarettes or by an authorized substitute for such stamp
5 imprinted on each original package of such cigarettes
6 underneath the sealed transparent outside wrapper of such
7 original package, except as hereinafter provided. Each
8 distributor who is required or authorized to collect the tax
9 herein imposed, before delivering or causing to be delivered
10 any original packages of cigarettes in this State to any
11 purchaser, shall firmly affix a proper stamp or stamps to each
12 such package, or (in the case of manufacturers of cigarettes in
13 original packages which are contained inside a sealed
14 transparent wrapper) shall imprint the required language on the
15 original package of cigarettes beneath such outside wrapper as
16 hereinafter provided. Such stamp or stamps need not be affixed
17 to the original package of any cigarettes with respect to which
18 the distributor is required to affix a like stamp or stamps by
19 virtue of the Cigarette Tax Act, however, and no tax imprint
20 need be placed underneath the sealed transparent wrapper of an
21 original package of cigarettes with respect to which the
22 distributor is required or authorized to employ a like tax
23 imprint by virtue of the Cigarette Tax Act. Any distributor who
24 purchases stamps may credit any excess payments verified by the
25 Department against amounts subsequently due for the purchase of
26 additional stamps, until such time as no excess payment

1 remains.

2 No stamp or imprint may be affixed to, or made upon, any
3 package of cigarettes unless that package complies with all
4 requirements of the federal Cigarette Labeling and Advertising
5 Act, 15 U.S.C. 1331 and following, for the placement of labels,
6 warnings, or any other information upon a package of cigarettes
7 that is sold within the United States. Under the authority of
8 Section 6, the Department shall revoke the license of any
9 distributor that is determined to have violated this paragraph.
10 A person may not affix a stamp on a package of cigarettes,
11 cigarette papers, wrappers, or tubes if that individual package
12 has been marked for export outside the United States with a
13 label or notice in compliance with Section 290.185 of Title 27
14 of the Code of Federal Regulations. It is not a defense to a
15 proceeding for violation of this paragraph that the label or
16 notice has been removed, mutilated, obliterated, or altered in
17 any manner.

18 Only distributors licensed under this Act and
19 transporters, as defined in Section 9c of the Cigarette Tax
20 Act, may possess unstamped original packages of cigarettes.
21 Prior to shipment to an Illinois retailer or secondary
22 distributor, a stamp shall be applied to each original package
23 of cigarettes sold to the retailer or secondary distributor. A
24 distributor may apply a tax stamp only to an original package
25 of cigarettes purchased or obtained directly from an in-state
26 maker, manufacturer, or fabricator licensed as a distributor

1 under Section 4 of this Act or an out-of-state maker,
2 manufacturer, or fabricator holding a permit under Section 7 of
3 this Act. A licensed distributor may ship or otherwise cause to
4 be delivered unstamped original packages of cigarettes in,
5 into, or from this State. A licensed distributor may transport
6 unstamped original packages of cigarettes to a facility,
7 wherever located, owned or controlled by such distributor;
8 however, a distributor may not transport unstamped original
9 packages of cigarettes to a facility where retail sales of
10 cigarettes take place or to a facility where a secondary
11 distributor makes sales for resale. Any licensed distributor
12 that ships or otherwise causes to be delivered unstamped
13 original packages of cigarettes into, within, or from this
14 State shall ensure that the invoice or equivalent documentation
15 and the bill of lading or freight bill for the shipment
16 identifies the true name and address of the consignor or
17 seller, the true name and address of the consignee or
18 purchaser, and the quantity by brand style of the cigarettes so
19 transported, provided that this Section shall not be construed
20 as to impose any requirement or liability upon any common or
21 contract carrier.

22 Distributors making sales of cigarettes to secondary
23 distributors shall add the amount of the tax to the price of
24 the cigarettes sold by the distributors. Secondary
25 distributors making sales of cigarettes to retailers shall
26 include the amount of the tax in the price of the cigarettes

1 sold to retailers. The amount of tax shall not be less than the
2 amount of taxes imposed by the State and all local
3 jurisdictions. The amount of local taxes shall be calculated
4 based on the location of the retailer's place of business shown
5 on the retailer's certificate of registration or
6 sub-registration issued to the retailer pursuant to Section 2a
7 of the Retailers' Occupation Tax Act. The original packages of
8 cigarettes sold by the retailer shall bear all the required
9 stamps, or other indicia, for the taxes included in the price
10 of cigarettes.

11 Stamps, when required hereunder, shall be purchased from
12 the Department, or any person authorized by the Department, by
13 distributors. On and after July 1, 2003, payment for such
14 stamps must be made by means of electronic funds transfer. The
15 Department may refuse to sell stamps to any person who does not
16 comply with the provisions of this Act. Beginning on June 6,
17 2002 and through June 30, 2002, persons holding valid licenses
18 as distributors may purchase cigarette tax stamps up to an
19 amount equal to 115% of the distributor's average monthly
20 cigarette tax stamp purchases over the 12 calendar months prior
21 to June 6, 2002.

22 Prior to December 1, 1985, the Department shall allow a
23 distributor 21 days in which to make final payment of the
24 amount to be paid for such stamps, by allowing the distributor
25 to make payment for the stamps at the time of purchasing them
26 with a draft which shall be in such form as the Department

1 prescribes, and which shall be payable within 21 days
2 thereafter: Provided that such distributor has filed with the
3 Department, and has received the Department's approval of, a
4 bond, which is in addition to the bond required under Section 4
5 of this Act, payable to the Department in an amount equal to
6 80% of such distributor's average monthly tax liability to the
7 Department under this Act during the preceding calendar year or
8 \$500,000, whichever is less. The bond shall be joint and
9 several and shall be in the form of a surety company bond in
10 such form as the Department prescribes, or it may be in the
11 form of a bank certificate of deposit or bank letter of credit.
12 The bond shall be conditioned upon the distributor's payment of
13 the amount of any 21-day draft which the Department accepts
14 from that distributor for the delivery of stamps to that
15 distributor under this Act. The distributor's failure to pay
16 any such draft, when due, shall also make such distributor
17 automatically liable to the Department for a penalty equal to
18 25% of the amount of such draft.

19 On and after December 1, 1985 and until July 1, 2003, the
20 Department shall allow a distributor 30 days in which to make
21 final payment of the amount to be paid for such stamps, by
22 allowing the distributor to make payment for the stamps at the
23 time of purchasing them with a draft which shall be in such
24 form as the Department prescribes, and which shall be payable
25 within 30 days thereafter, and beginning on January 1, 2003 and
26 thereafter, the draft shall be payable by means of electronic

1 funds transfer: Provided that such distributor has filed with
2 the Department, and has received the Department's approval of,
3 a bond, which is in addition to the bond required under Section
4 of this Act, payable to the Department in an amount equal to
5 150% of such distributor's average monthly tax liability to the
6 Department under this Act during the preceding calendar year or
7 \$750,000, whichever is less, except that as to bonds filed on
8 or after January 1, 1987, such additional bond shall be in an
9 amount equal to 100% of such distributor's average monthly tax
10 liability under this Act during the preceding calendar year or
11 \$750,000, whichever is less. The bond shall be joint and
12 several and shall be in the form of a surety company bond in
13 such form as the Department prescribes, or it may be in the
14 form of a bank certificate of deposit or bank letter of credit.
15 The bond shall be conditioned upon the distributor's payment of
16 the amount of any 30-day draft which the Department accepts
17 from that distributor for the delivery of stamps to that
18 distributor under this Act. The distributor's failure to pay
19 any such draft, when due, shall also make such distributor
20 automatically liable to the Department for a penalty equal to
21 25% of the amount of such draft.

22 Every prior continuous compliance taxpayer shall be exempt
23 from all requirements under this Section concerning the
24 furnishing of such bond, as defined in this Section, as a
25 condition precedent to his being authorized to engage in the
26 business licensed under this Act. This exemption shall continue

1 for each such taxpayer until such time as he may be determined
2 by the Department to be delinquent in the filing of any
3 returns, or is determined by the Department (either through the
4 Department's issuance of a final assessment which has become
5 final under the Act, or by the taxpayer's filing of a return
6 which admits tax to be due that is not paid) to be delinquent
7 or deficient in the paying of any tax under this Act, at which
8 time that taxpayer shall become subject to the bond
9 requirements of this Section and, as a condition of being
10 allowed to continue to engage in the business licensed under
11 this Act, shall be required to furnish bond to the Department
12 in such form as provided in this Section. Such taxpayer shall
13 furnish such bond for a period of 2 years, after which, if the
14 taxpayer has not been delinquent in the filing of any returns,
15 or delinquent or deficient in the paying of any tax under this
16 Act, the Department may reinstate such person as a prior
17 continuance compliance taxpayer. Any taxpayer who fails to pay
18 an admitted or established liability under this Act may also be
19 required to post bond or other acceptable security with the
20 Department guaranteeing the payment of such admitted or
21 established liability.

22 Except as otherwise provided in this Section, any person
23 aggrieved by any decision of the Department under this Section
24 may, within the time allowed by law, protest and request a
25 hearing before the Department, whereupon the Department shall
26 give notice and shall hold a hearing in conformity with the

1 provisions of this Act and then issue its final administrative
2 decision in the matter to such person. Effective July 1, 2013,
3 protests concerning matters that are subject to the
4 jurisdiction of the Illinois Independent Tax Tribunal shall be
5 filed in accordance with the Illinois Independent Tax Tribunal
6 Act of 2012, and hearings concerning those matters shall be
7 held before the Tribunal in accordance with that Act. With
8 respect to protests filed with the Department prior to July 1,
9 2013 that would otherwise be subject to the jurisdiction of the
10 Illinois Independent Tax Tribunal, the person filing the
11 protest may elect to be subject to the provisions of the
12 Illinois Independent Tax Tribunal Act of 2012 at any time on or
13 after July 1, 2013, but not later than 30 days after the date
14 on which the protest was filed. If made, the election shall be
15 irrevocable. In the absence of such a protest filed within the
16 time allowed by law, the Department's decision shall become
17 final without any further determination being made or notice
18 given.

19 The Department shall discharge any surety and shall release
20 and return any bond or security deposited, assigned, pledged,
21 or otherwise provided to it by a taxpayer under this Section
22 within 30 days after:

23 (1) such Taxpayer becomes a prior continuous
24 compliance taxpayer; or

25 (2) such taxpayer has ceased to collect receipts on
26 which he is required to remit tax to the Department, has

1 filed a final tax return, and has paid to the Department an
2 amount sufficient to discharge his remaining tax liability
3 as determined by the Department under this Act. The
4 Department shall make a final determination of the
5 taxpayer's outstanding tax liability as expeditiously as
6 possible after his final tax return has been filed. If the
7 Department cannot make such final determination within 45
8 days after receiving the final tax return, within such
9 period it shall so notify the taxpayer, stating its reasons
10 therefor.

11 At the time of purchasing such stamps from the Department
12 when purchase is required by this Act, or at the time when the
13 tax which he has collected is remitted by a distributor to the
14 Department without the purchase of stamps from the Department
15 when that method of remitting the tax that has been collected
16 is required or authorized by this Act, the distributor shall be
17 allowed a discount during any year commencing July 1 and ending
18 the following June 30 in accordance with the schedule set out
19 hereinbelow, from the amount to be paid by him to the
20 Department for such stamps, or to be paid by him to the
21 Department on the basis of monthly remittances (as the case may
22 be), to cover the cost, to such distributor, of collecting the
23 tax herein imposed by affixing such stamps to the original
24 packages of cigarettes sold by such distributor or by placing
25 tax imprints underneath the sealed transparent wrapper of
26 original packages of cigarettes sold by such distributor (as

1 the case may be): (1) Prior to December 1, 1985, a discount
2 equal to 1-2/3% of the amount of the tax up to and including
3 the first \$700,000 paid hereunder by such distributor to the
4 Department during any such year; 1-1/3% of the next \$700,000 of
5 tax or any part thereof, paid hereunder by such distributor to
6 the Department during any such year; 1% of the next \$700,000 of
7 tax, or any part thereof, paid hereunder by such distributor to
8 the Department during any such year; and 2/3 of 1% of the
9 amount of any additional tax paid hereunder by such distributor
10 to the Department during any such year or (2) On and after
11 December 1, 1985, a discount equal to 1.75% of the amount of
12 the tax payable under this Act up to and including the first
13 \$3,000,000 paid hereunder by such distributor to the Department
14 during any such year and 1.5% of the amount of any additional
15 tax paid hereunder by such distributor to the Department during
16 any such year.

17 Two or more distributors that use a common means of
18 affixing revenue tax stamps or that are owned or controlled by
19 the same interests shall be treated as a single distributor for
20 the purpose of computing the discount.

21 Cigarette manufacturers who are distributors under Section
22 7(a) of this Act, and who place their cigarettes in original
23 packages which are contained inside a sealed transparent
24 wrapper, shall be required to remit the tax which they are
25 required to collect under this Act to the Department by
26 remitting the amount thereof to the Department by the 5th day

1 of each month, covering cigarettes shipped or otherwise
2 delivered to points in Illinois to purchasers during the
3 preceding calendar month, but a distributor need not remit to
4 the Department the tax so collected by him from purchasers
5 under this Act to the extent to which such distributor is
6 required to remit the tax imposed by the Cigarette Tax Act to
7 the Department with respect to the same cigarettes. All taxes
8 upon cigarettes under this Act are a direct tax upon the retail
9 consumer and shall conclusively be presumed to be precollected
10 for the purpose of convenience and facility only. Cigarette
11 manufacturers that are distributors licensed under Section
12 7(a) of this Act and who place their cigarettes in original
13 packages which are contained inside a sealed transparent
14 wrapper, before delivering such cigarettes or causing such
15 cigarettes to be delivered in this State to purchasers, shall
16 evidence their obligation to collect and remit the tax due with
17 respect to such cigarettes by imprinting language to be
18 prescribed by the Department on each original package of such
19 cigarettes underneath the sealed transparent outside wrapper
20 of such original package, in such place thereon and in such
21 manner as the Department may prescribe; provided (as stated
22 hereinbefore) that this requirement does not apply when such
23 distributor is required or authorized by the Cigarette Tax Act
24 to place the tax imprint provided for in the last paragraph of
25 Section 3 of that Act underneath the sealed transparent wrapper
26 of such original package of cigarettes. Such imprinted language

1 shall acknowledge the manufacturer's collection and payment of
2 or liability for the tax imposed by this Act with respect to
3 such cigarettes.

4 The Department shall adopt the design or designs of the tax
5 stamps and shall procure the printing of such stamps in such
6 amounts and denominations as it deems necessary to provide for
7 the affixation of the proper amount of tax stamps to each
8 original package of cigarettes.

9 Where tax stamps are required, the Department may authorize
10 distributors to affix revenue tax stamps by imprinting tax
11 meter stamps upon original packages of cigarettes. The
12 Department shall adopt rules and regulations relating to the
13 imprinting of such tax meter stamps as will result in payment
14 of the proper taxes as herein imposed. No distributor may affix
15 revenue tax stamps to original packages of cigarettes by
16 imprinting meter stamps thereon unless such distributor has
17 first obtained permission from the Department to employ this
18 method of affixation. The Department shall regulate the use of
19 tax meters and may, to assure the proper collection of the
20 taxes imposed by this Act, revoke or suspend the privilege,
21 theretofore granted by the Department to any distributor, to
22 imprint tax meter stamps upon original packages of cigarettes.

23 The tax hereby imposed and not paid pursuant to this
24 Section shall be paid to the Department directly by any person
25 using such cigarettes within this State, pursuant to Section 12
26 hereof.

1 A distributor shall not affix, or cause to be affixed, any
2 stamp or imprint to a package of cigarettes, as provided for in
3 this Section, if the tobacco product manufacturer, as defined
4 in Section 10 of the Tobacco Product Manufacturers' Escrow Act,
5 that made or sold the cigarettes has failed to become a
6 participating manufacturer, as defined in subdivision (a)(1)
7 of Section 15 of the Tobacco Product Manufacturers' Escrow Act,
8 or has failed to create a qualified escrow fund for any
9 cigarettes manufactured by the tobacco product manufacturer
10 and sold in this State or otherwise failed to bring itself into
11 compliance with subdivision (a)(2) of Section 15 of the Tobacco
12 Product Manufacturers' Escrow Act.

13 (Source: P.A. 96-782, eff. 1-1-10; 96-1027, eff. 7-12-10;
14 97-1129, eff. 8-28-12.)

15 Section 25. The Tobacco Products Tax Act of 1995 is amended
16 by changing Section 10-30 as follows:

17 (35 ILCS 143/10-30)

18 Sec. 10-30. Returns.

19 (a) Every distributor shall, on or before the 15th day of
20 each month, file a return with the Department covering the
21 preceding calendar month. The return shall disclose the
22 wholesale price for all tobacco products other than moist snuff
23 and the quantity in ounces of moist snuff sold or otherwise
24 disposed of and other information that the Department may

1 reasonably require. The return shall be filed upon a form
2 prescribed and furnished by the Department.

3 (b) In addition to the information required under
4 subsection (a), on or before the 15th day of each month,
5 covering the preceding calendar month, each stamping
6 distributor shall, on forms prescribed and furnished by the
7 Department, report the quantity of little cigars sold or
8 otherwise disposed of, including the number of packages of
9 little cigars sold or disposed of during the month containing
10 20 or 25 little cigars.

11 (c) At the time when any return of any distributor is due
12 to be filed with the Department, the distributor shall also
13 remit to the Department the tax liability that the distributor
14 has incurred for transactions occurring in the preceding
15 calendar month.

16 (d) The Department may adopt rules to require the
17 electronic filing of any return or document required to be
18 filed under this Act. Those rules may provide for exceptions
19 from the filing requirement set forth in this paragraph for
20 persons who demonstrate that they do not have access to the
21 Internet and petition the Department to waive the electronic
22 filing requirement.

23 (e) If any payment provided for in this Section exceeds the
24 distributor's liabilities under this Act, as shown on an
25 original return, the distributor may credit such excess payment
26 against liability subsequently to be remitted to the Department

1 under this Act, in accordance with reasonable rules adopted by
2 the Department.

3 (Source: P.A. 97-688, eff. 6-14-12; 98-273, eff. 8-9-13.)

4 Section 30. The Hotel Operators' Occupation Tax Act is
5 amended by changing Section 6 as follows:

6 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

7 Sec. 6. Except as provided hereinafter in this Section, on
8 or before the last day of each calendar month, every person
9 engaged in the business of renting, leasing or letting rooms in
10 a hotel in this State during the preceding calendar month shall
11 file a return with the Department, stating:

12 1. The name of the operator;

13 2. His residence address and the address of his
14 principal place of business and the address of the
15 principal place of business (if that is a different
16 address) from which he engages in the business of renting,
17 leasing or letting rooms in a hotel in this State;

18 3. Total amount of rental receipts received by him
19 during the preceding calendar month from renting, leasing
20 or letting rooms during such preceding calendar month;

21 4. Total amount of rental receipts received by him
22 during the preceding calendar month from renting, leasing
23 or letting rooms to permanent residents during such
24 preceding calendar month;

1 5. Total amount of other exclusions from gross rental
2 receipts allowed by this Act;

3 6. Gross rental receipts which were received by him
4 during the preceding calendar month and upon the basis of
5 which the tax is imposed;

6 7. The amount of tax due;

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

9 If the operator's average monthly tax liability to the
10 Department does not exceed \$200, the Department may authorize
11 his returns to be filed on a quarter annual basis, with the
12 return for January, February and March of a given year being
13 due by April 30 of such year; with the return for April, May
14 and June of a given year being due by July 31 of such year; with
15 the return for July, August and September of a given year being
16 due by October 31 of such year, and with the return for
17 October, November and December of a given year being due by
18 January 31 of the following year.

19 If the operator's average monthly tax liability to the
20 Department does not exceed \$50, the Department may authorize
21 his returns to be filed on an annual basis, with the return for
22 a given year being due by January 31 of the following year.

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

26 Notwithstanding any other provision in this Act concerning

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

7 Where the same person has more than 1 business registered
8 with the Department under separate registrations under this
9 Act, such person shall not file each return that is due as a
10 single return covering all such registered businesses, but
11 shall file separate returns for each such registered business.

12 In his return, the operator shall determine the value of
13 any consideration other than money received by him in
14 connection with the renting, leasing or letting of rooms in the
15 course of his business and he shall include such value in his
16 return. Such determination shall be subject to review and
17 revision by the Department in the manner hereinafter provided
18 for the correction of returns.

19 Where the operator is a corporation, the return filed on
20 behalf of such corporation shall be signed by the president,
21 vice-president, secretary or treasurer or by the properly
22 accredited agent of such corporation.

23 The person filing the return herein provided for shall, at
24 the time of filing such return, pay to the Department the
25 amount of tax herein imposed. The operator filing the return
26 under this Section shall, at the time of filing such return,

1 pay to the Department the amount of tax imposed by this Act
2 less a discount of 2.1% or \$25 per calendar year, whichever is
3 greater, which is allowed to reimburse the operator for the
4 expenses incurred in keeping records, preparing and filing
5 returns, remitting the tax and supplying data to the Department
6 on request.

7 If any payment provided for in this Section exceeds the
8 operator's liabilities under this Act, as shown on an original
9 return, the Department may authorize the operator to credit
10 such excess payment against liability subsequently to be
11 remitted to the Department under this Act, in accordance with
12 reasonable rules adopted by the Department. If the Department
13 subsequently determines that all or any part of the credit
14 taken was not actually due to the operator, the operator's
15 discount shall be reduced by an amount equal to the difference
16 between the discount as applied to the credit taken and that
17 actually due, and that operator shall be liable for penalties
18 and interest on such difference.

19 There shall be deposited in the Build Illinois Fund in the
20 State Treasury for each State fiscal year 40% of the amount of
21 total net proceeds from the tax imposed by subsection (a) of
22 Section 3. Of the remaining 60%, \$5,000,000 shall be deposited
23 in the Illinois Sports Facilities Fund and credited to the
24 Subsidy Account each fiscal year by making monthly deposits in
25 the amount of 1/8 of \$5,000,000 plus cumulative deficiencies in
26 such deposits for prior months, and an additional \$8,000,000

1 shall be deposited in the Illinois Sports Facilities Fund and
2 credited to the Advance Account each fiscal year by making
3 monthly deposits in the amount of 1/8 of \$8,000,000 plus any
4 cumulative deficiencies in such deposits for prior months;
5 provided, that for fiscal years ending after June 30, 2001, the
6 amount to be so deposited into the Illinois Sports Facilities
7 Fund and credited to the Advance Account each fiscal year shall
8 be increased from \$8,000,000 to the then applicable Advance
9 Amount and the required monthly deposits beginning with July
10 2001 shall be in the amount of 1/8 of the then applicable
11 Advance Amount plus any cumulative deficiencies in those
12 deposits for prior months. (The deposits of the additional
13 \$8,000,000 or the then applicable Advance Amount, as
14 applicable, during each fiscal year shall be treated as
15 advances of funds to the Illinois Sports Facilities Authority
16 for its corporate purposes to the extent paid to the Authority
17 or its trustee and shall be repaid into the General Revenue
18 Fund in the State Treasury by the State Treasurer on behalf of
19 the Authority pursuant to Section 19 of the Illinois Sports
20 Facilities Authority Act, as amended. If in any fiscal year the
21 full amount of the then applicable Advance Amount is not repaid
22 into the General Revenue Fund, then the deficiency shall be
23 paid from the amount in the Local Government Distributive Fund
24 that would otherwise be allocated to the City of Chicago under
25 the State Revenue Sharing Act.)

26 For purposes of the foregoing paragraph, the term "Advance

1 Amount" means, for fiscal year 2002, \$22,179,000, and for
2 subsequent fiscal years through fiscal year 2032, 105.615% of
3 the Advance Amount for the immediately preceding fiscal year,
4 rounded up to the nearest \$1,000.

5 Of the remaining 60% of the amount of total net proceeds
6 prior to August 1, 2011 from the tax imposed by subsection (a)
7 of Section 3 after all required deposits in the Illinois Sports
8 Facilities Fund, the amount equal to 8% of the net revenue
9 realized from this Act plus an amount equal to 8% of the net
10 revenue realized from any tax imposed under Section 4.05 of the
11 Chicago World's Fair-1992 Authority Act during the preceding
12 month shall be deposited in the Local Tourism Fund each month
13 for purposes authorized by Section 605-705 of the Department of
14 Commerce and Economic Opportunity Law (20 ILCS 605/605-705). Of
15 the remaining 60% of the amount of total net proceeds beginning
16 on August 1, 2011 from the tax imposed by subsection (a) of
17 Section 3 after all required deposits in the Illinois Sports
18 Facilities Fund, an amount equal to 8% of the net revenue
19 realized from this Act plus an amount equal to 8% of the net
20 revenue realized from any tax imposed under Section 4.05 of the
21 Chicago World's Fair-1992 Authority Act during the preceding
22 month shall be deposited as follows: 18% of such amount shall
23 be deposited into the Chicago Travel Industry Promotion Fund
24 for the purposes described in subsection (n) of Section 5 of
25 the Metropolitan Pier and Exposition Authority Act and the
26 remaining 82% of such amount shall be deposited into the Local

1 Tourism Fund each month for purposes authorized by Section
2 605-705 of the Department of Commerce and Economic Opportunity
3 Law. Beginning on August 1, 1999 and ending on July 31, 2011,
4 an amount equal to 4.5% of the net revenue realized from the
5 Hotel Operators' Occupation Tax Act during the preceding month
6 shall be deposited into the International Tourism Fund for the
7 purposes authorized in Section 605-707 of the Department of
8 Commerce and Economic Opportunity Law. Beginning on August 1,
9 2011, an amount equal to 4.5% of the net revenue realized from
10 this Act during the preceding month shall be deposited as
11 follows: 55% of such amount shall be deposited into the Chicago
12 Travel Industry Promotion Fund for the purposes described in
13 subsection (n) of Section 5 of the Metropolitan Pier and
14 Exposition Authority Act and the remaining 45% of such amount
15 deposited into the International Tourism Fund for the purposes
16 authorized in Section 605-707 of the Department of Commerce and
17 Economic Opportunity Law. "Net revenue realized for a month"
18 means the revenue collected by the State under that Act during
19 the previous month less the amount paid out during that same
20 month as refunds to taxpayers for overpayment of liability
21 under that Act.

22 After making all these deposits, all other proceeds of the
23 tax imposed under subsection (a) of Section 3 shall be
24 deposited in the General Revenue Fund in the State Treasury.
25 All moneys received by the Department from the additional tax
26 imposed under subsection (b) of Section 3 shall be deposited

1 into the Build Illinois Fund in the State Treasury.

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

21 If the annual information return required by this Section
22 is not filed when and as required the taxpayer shall be liable
23 for a penalty in an amount determined in accordance with
24 Section 3-4 of the Uniform Penalty and Interest Act until such
25 return is filed as required, the penalty to be assessed and
26 collected in the same manner as any other penalty provided for

1 in this Act.

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

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

14 (Source: P.A. 97-617, eff. 10-26-11.)

15 Section 35. The Live Adult Entertainment Facility
16 Surcharge Act is amended by changing Section 10 as follows:

17 (35 ILCS 175/10)

18 Sec. 10. Surcharge imposed; returns.

19 (a) An annual surcharge is imposed upon each operator who
20 operates a live adult entertainment facility in this State. By
21 January 20, 2014, and by January 20 of each year thereafter,
22 each operator shall elect to pay the surcharge according to
23 either item (1) or item (2) of this subsection.

24 (1) An operator who elects to be subject to this item

1 (1) shall pay to the Department a surcharge imposed upon
2 admissions to a live adult entertainment facility operated
3 by the operator in this State in an amount equal to \$3 per
4 person admitted to that live adult entertainment facility.
5 This item (1) does not require a live entertainment
6 facility to impose a fee on a customer of the facility. An
7 operator has the discretion to determine the manner in
8 which the facility derives the moneys required to pay the
9 surcharge imposed under this Section. In the event that an
10 operator has not filed the applicable returns under the
11 Retailers' Occupation Tax Act for a full calendar year
12 prior to any January 20, then such operator shall pay the
13 surcharge under this Act pursuant to this item (1) for
14 moneys owed to the Department subject to this Act for the
15 previous calendar year.

16 (2) An operator may, in the alternative, pay to the
17 Department the surcharge as follows:

18 (A) If the gross receipts received by the live
19 adult entertainment facility during the preceding
20 calendar year, upon the basis of which a tax is imposed
21 under Section 2 of the Retailers' Occupation Tax Act,
22 are equal or greater than \$2,000,000 during the
23 preceding calendar year, and if the operator elects to
24 be subject to this item (2), then the operator shall
25 pay the Department a surcharge of \$25,000.

26 (B) If the gross receipts received by the live

1 adult entertainment facility during the preceding
2 calendar year, upon the basis of which a tax is imposed
3 under Section 2 of the Retailers' Occupation Tax Act,
4 are equal to or greater than \$500,000 but less than
5 \$2,000,000 during the preceding calendar year, and if
6 the operator elects to be subject to this item (2),
7 then the operator shall pay to the Department a
8 surcharge of \$15,000.

9 (C) If the gross receipts received by the live
10 adult entertainment facility during the preceding
11 calendar year, upon the basis of which a tax is imposed
12 under Section 2 of the Retailers' Occupation Tax Act,
13 are less than \$500,000 during the preceding calendar
14 year, and if the operator elects to be subject to this
15 item (2), then the operator shall pay the Department a
16 surcharge of \$5,000.

17 (b) For each live adult entertainment facility paying the
18 surcharge as set forth in item (1) of subsection (a) of this
19 Section, the operator must file a return electronically as
20 provided by the Department and remit payment to the Department
21 on an annual basis no later than January 20 covering the
22 previous calendar year. Each return made to the Department must
23 state the following:

24 (1) the name of the operator;

25 (2) the address of the live adult entertainment
26 facility and the address of the principal place of business

1 (if that is a different address) of the operator;

2 (3) the total number of admissions to the facility in
3 the preceding calendar year; and

4 (4) the total amount of surcharge collected in the
5 preceding calendar year.

6 Notwithstanding any other provision of this subsection
7 concerning the time within which an operator may file his or
8 her return, if an operator ceases to operate a live adult
9 entertainment facility, then he or she must file a final return
10 under this Act with the Department not more than one calendar
11 month after discontinuing that business.

12 (c) For each live adult entertainment facility paying the
13 surcharge as set forth in item (2) of subsection (a) of this
14 Section, the operator must file a return electronically as
15 provided by the Department and remit payment to the Department
16 on an annual basis no later than January 20 covering the
17 previous calendar year. Each return made to the Department must
18 state the following:

19 (1) the name of the operator;

20 (2) the address of the live adult entertainment
21 facility and the address of the principal place of business
22 (if that is a different address) of the operator;

23 (3) the gross receipts received by the live adult
24 entertainment facility during the preceding calendar year,
25 upon the basis of which tax is imposed under Section 2 of
26 the Retailers' Occupation Tax Act; and

1 (4) the applicable surcharge from Section 10(a)(2) of
2 this Act to be paid by the operator.

3 Notwithstanding any other provision of this subsection
4 concerning the time within which an operator may file his or
5 her return, if an operator ceases to operate a live adult
6 entertainment facility, then he or she must file a final return
7 under this Act with the Department not more than one calendar
8 month after discontinuing that business.

9 (d) Beginning January 1, 2014, the Department shall pay all
10 proceeds collected from the surcharge imposed under this Act
11 into the Sexual Assault Services and Prevention Fund, less 2%
12 of those proceeds, which shall be paid into the Tax Compliance
13 and Administration Fund in the State treasury from which it
14 shall be appropriated to the Department to cover the costs of
15 the Department in administering and enforcing the provisions of
16 this Act.

17 (e) If any payment provided for in this Section exceeds the
18 operator's liabilities under this Act, as shown on an original
19 return, the operator may credit such excess payment against
20 liability subsequently to be remitted to the Department under
21 this Act, in accordance with reasonable rules adopted by the
22 Department.

23 (Source: P.A. 97-1035, eff. 1-1-13.)

24 Section 40. The Illinois Hydraulic Fracturing Tax Act is
25 amended by changing Sections 2-45 and 2-50 as follows:

1 (35 ILCS 450/2-45)

2 Sec. 2-45. Purchaser's return and tax remittance. Each
3 purchaser shall make a return to the Department showing the
4 quantity of oil or gas purchased during the month for which the
5 return is filed, the price paid therefor, total value, the name
6 and address of the operator or other person from whom the same
7 was purchased, a description of the production unit in the
8 manner prescribed by the Department from which such oil or gas
9 was severed and the amount of tax due from each production unit
10 for each calendar month. All taxes due, or to be remitted, by
11 the purchaser shall accompany this return. The return shall be
12 filed on or before the last day of the month after the calendar
13 month for which the return is required. The Department shall
14 forward the necessary information to each Chief County
15 Assessment Officer for the administration and application of ad
16 valorem real property taxes at the county level. This
17 information shall be forwarded to the Chief County Assessment
18 Officers in a yearly summary before March 1 of the following
19 calendar year. The Department may require any additional report
20 or information it may deem necessary for the proper
21 administration of this Act.

22 Such returns shall be filed electronically in the manner
23 prescribed by the Department. Purchasers shall make all
24 payments of that tax to the Department by electronic funds
25 transfer unless, as provided by rule, the Department grants an

1 exception upon petition of a purchaser. Purchasers' returns
2 must be accompanied by appropriate computer generated magnetic
3 media supporting schedule data in the format required by the
4 Department, unless, as provided by rule, the Department grants
5 an exception upon petition of a purchaser.

6 If any payment provided for in this Section exceeds the
7 purchaser's liabilities under this Act, as shown on an original
8 return, the purchaser may credit such excess payment against
9 liability subsequently to be remitted to the Department under
10 this Act, in accordance with reasonable rules adopted by the
11 Department.

12 (Source: P.A. 98-22, eff. 6-17-13; 98-23, eff. 6-17-13; 98-756,
13 eff. 7-16-14.)

14 (35 ILCS 450/2-50)

15 Sec. 2-50. Operator returns; payment of tax.

16 (a) If, on or after July 1, 2013, oil or gas is transported
17 off the production unit where severed by the operator, used on
18 the production unit where severed, or if the manufacture and
19 conversion of oil and gas into refined products occurs on the
20 production unit where severed, the operator is responsible for
21 remitting the tax imposed under subsection (a) of Section 2-15,
22 on or before the last day of the month following the end of the
23 calendar month in which the oil and gas is removed from the
24 production unit, and such payment shall be accompanied by a
25 return to the Department showing the gross quantity of oil or

1 gas removed during the month for which the return is filed, the
2 price paid therefor, and if no price is paid therefor, the
3 value of the oil and gas, a description of the production unit
4 from which such oil or gas was severed, and the amount of tax.
5 The Department may require any additional information it may
6 deem necessary for the proper administration of this Act.

7 (b) Operators shall file all returns electronically in the
8 manner prescribed by the Department unless, as provided by
9 rule, the Department grants an exception upon petition of an
10 operator. Operators shall make all payments of that tax to the
11 Department by electronic funds transfer unless, as provided by
12 rule, the Department grants an exception upon petition of an
13 operator. Operators' returns must be accompanied by
14 appropriate computer generated magnetic media supporting
15 schedule data in the format required by the Department, unless,
16 as provided by rule, the Department grants an exception upon
17 petition of a purchaser.

18 (c) Any operator who makes a monetary payment to a producer
19 for his or her portion of the value of products from a
20 production unit shall withhold from such payment the amount of
21 tax due from the producer. Any operator who pays any tax due
22 from a producer shall be entitled to reimbursement from the
23 producer for the tax so paid and may take credit for such
24 amount from any monetary payment to the producer for the value
25 of products. To the extent that an operator required to collect
26 the tax imposed by this Act has actually collected that tax,

1 such tax is held in trust for the benefit of the State of
2 Illinois.

3 (d) In the event the operator fails to make payment of the
4 tax to the State as required herein, the operator shall be
5 liable for the tax. A producer shall be entitled to bring an
6 action against such operator to recover the amount of tax so
7 withheld together with penalties and interest which may have
8 accrued by failure to make such payment. A producer shall be
9 entitled to all attorney fees and court costs incurred in such
10 action. To the extent that a producer liable for the tax
11 imposed by this Act collects the tax, and any penalties and
12 interest, from an operator, such tax, penalties, and interest
13 are held in trust by the producer for the benefit of the State
14 of Illinois.

15 (e) When the title to any oil or gas severed from the earth
16 or water is in dispute and the operator of such oil or gas is
17 withholding payments on account of litigation, or for any other
18 reason, such operator is hereby authorized, empowered and
19 required to deduct from the gross amount thus held the amount
20 of the tax imposed and to make remittance thereof to the
21 Department as provided in this Section.

22 (f) An operator required to file a return and pay the tax
23 under this Section shall register with the Department.
24 Application for a certificate of registration shall be made to
25 the Department upon forms furnished by the Department and shall
26 contain any reasonable information the Department may require.

1 Upon receipt of the application for a certificate of
2 registration in proper form, the Department shall issue to the
3 applicant a certificate of registration.

4 (g) If oil or gas is transported off the production unit
5 where severed by the operator and sold to a purchaser or
6 refiner, the State shall have a lien on all the oil or gas
7 severed from the production unit in this State in the hands of
8 the operator, the first or any subsequent purchaser thereof, or
9 refiner to secure the payment of the tax. If a lien is filed by
10 the Department, the purchaser or refiner shall withhold from
11 the operator the amount of tax, penalty and interest identified
12 in the lien.

13 (h) If any payment provided for in this Section exceeds the
14 operator's liabilities under this Act, as shown on an original
15 return, the operator may credit such excess payment against
16 liability subsequently to be remitted to the Department under
17 this Act, in accordance with reasonable rules adopted by the
18 Department.

19 (Source: P.A. 98-22, eff. 6-17-13; 98-756, eff. 7-16-14.)

20 Section 45. The Motor Fuel Tax Law is amended by changing
21 Sections 2b, 5, 5a, and 13 as follows:

22 (35 ILCS 505/2b) (from Ch. 120, par. 418b)

23 Sec. 2b. Receiver's monthly return. In addition to the tax
24 collection and reporting responsibilities imposed elsewhere in

1 this Act, a person who is required to pay the tax imposed by
2 Section 2a of this Act shall pay the tax to the Department by
3 return showing all fuel purchased, acquired or received and
4 sold, distributed or used during the preceding calendar month
5 including losses of fuel as the result of evaporation or
6 shrinkage due to temperature variations, and such other
7 reasonable information as the Department may require. Losses of
8 fuel as the result of evaporation or shrinkage due to
9 temperature variations may not exceed 1% of the total gallons
10 in storage at the beginning of the month, plus the receipts of
11 gallonage during the month, minus the gallonage remaining in
12 storage at the end of the month. Any loss reported that is in
13 excess of this amount shall be subject to the tax imposed by
14 Section 2a of this Law. On and after July 1, 2001, for each
15 6-month period January through June, net losses of fuel (for
16 each category of fuel that is required to be reported on a
17 return) as the result of evaporation or shrinkage due to
18 temperature variations may not exceed 1% of the total gallons
19 in storage at the beginning of each January, plus the receipts
20 of gallonage each January through June, minus the gallonage
21 remaining in storage at the end of each June. On and after July
22 1, 2001, for each 6-month period July through December, net
23 losses of fuel (for each category of fuel that is required to
24 be reported on a return) as the result of evaporation or
25 shrinkage due to temperature variations may not exceed 1% of
26 the total gallons in storage at the beginning of each July,

1 plus the receipts of gallonage each July through December,
2 minus the gallonage remaining in storage at the end of each
3 December. Any net loss reported that is in excess of this
4 amount shall be subject to the tax imposed by Section 2a of
5 this Law. For purposes of this Section, "net loss" means the
6 number of gallons gained through temperature variations minus
7 the number of gallons lost through temperature variations or
8 evaporation for each of the respective 6-month periods.

9 The return shall be prescribed by the Department and shall
10 be filed between the 1st and 20th days of each calendar month.
11 The Department may, in its discretion, combine the returns
12 filed under this Section, Section 5, and Section 5a of this
13 Act. The return must be accompanied by appropriate
14 computer-generated magnetic media supporting schedule data in
15 the format required by the Department, unless, as provided by
16 rule, the Department grants an exception upon petition of a
17 taxpayer. If the return is filed timely, the seller shall take
18 a discount of 2% through June 30, 2003 and 1.75% thereafter
19 which is allowed to reimburse the seller for the expenses
20 incurred in keeping records, preparing and filing returns,
21 collecting and remitting the tax and supplying data to the
22 Department on request. The discount, however, shall be
23 applicable only to the amount of payment which accompanies a
24 return that is filed timely in accordance with this Section.

25 If any payment provided for in this Section exceeds the
26 receiver's liabilities under this Act, as shown on an original

1 return, the Department may authorize the receiver to credit
2 such excess payment against liability subsequently to be
3 remitted to the Department under this Act, in accordance with
4 reasonable rules adopted by the Department. If the Department
5 subsequently determines that all or any part of the credit
6 taken was not actually due to the receiver, the receiver's
7 discount shall be reduced by an amount equal to the difference
8 between the discount as applied to the credit taken and that
9 actually due, and that receiver shall be liable for penalties
10 and interest on such difference.

11 (Source: P.A. 92-30, eff. 7-1-01; 93-32, eff. 6-20-03.)

12 (35 ILCS 505/5) (from Ch. 120, par. 421)

13 Sec. 5. Distributor's monthly return. Except as
14 hereinafter provided, a person holding a valid unrevoked
15 license to act as a distributor of motor fuel shall, between
16 the 1st and 20th days of each calendar month, make return to
17 the Department, showing an itemized statement of the number of
18 invoiced gallons of motor fuel of the types specified in this
19 Section which were purchased, acquired, received, or exported
20 during the preceding calendar month; the amount of such motor
21 fuel produced, refined, compounded, manufactured, blended,
22 sold, distributed, exported, and used by the licensed
23 distributor during the preceding calendar month; the amount of
24 such motor fuel lost or destroyed during the preceding calendar
25 month; the amount of such motor fuel on hand at the close of

1 business for such month; and such other reasonable information
2 as the Department may require. If a distributor's only
3 activities with respect to motor fuel are either: (1)
4 production of alcohol in quantities of less than 10,000 proof
5 gallons per year or (2) blending alcohol in quantities of less
6 than 10,000 proof gallons per year which such distributor has
7 produced, he shall file returns on an annual basis with the
8 return for a given year being due by January 20 of the
9 following year. Distributors whose total production of alcohol
10 (whether blended or not) exceeds 10,000 proof gallons per year,
11 based on production during the preceding (calendar) year or as
12 reasonably projected by the Department if one calendar year's
13 record of production cannot be established, shall file returns
14 between the 1st and 20th days of each calendar month as
15 hereinabove provided.

16 The types of motor fuel referred to in the preceding
17 paragraph are: (A) All products commonly or commercially known
18 or sold as gasoline (including casing-head and absorption or
19 natural gasoline), gasohol, motor benzol or motor benzene
20 regardless of their classification or uses; and (B) all
21 combustible gases which exist in a gaseous state at 60 degrees
22 Fahrenheit and at 14.7 pounds per square inch absolute
23 including, but not limited to, liquefied petroleum gases used
24 for highway purposes; and (C) special fuel. Only those
25 quantities of combustible gases (example (B) above) which are
26 used or sold by the distributor to be used to propel motor

1 vehicles on the public highways, or which are delivered into a
2 storage tank that is located at a facility that has withdrawal
3 facilities which are readily accessible to and are capable of
4 dispensing combustible gases into the fuel supply tanks of
5 motor vehicles, shall be subject to return. For purposes of
6 this Section, a facility is considered to have withdrawal
7 facilities that are not "readily accessible to and capable of
8 dispensing combustible gases into the fuel supply tanks of
9 motor vehicles" only if the combustible gases are delivered
10 from: (i) a dispenser hose that is short enough so that it will
11 not reach the fuel supply tank of a motor vehicle or (ii) a
12 dispenser that is enclosed by a fence or other physical barrier
13 so that a vehicle cannot pull alongside the dispenser to permit
14 fueling. For the purposes of this Act, liquefied petroleum
15 gases shall mean and include any material having a vapor
16 pressure not exceeding that allowed for commercial propane
17 composed predominantly of the following hydrocarbons, either
18 by themselves or as mixtures: Propane, Propylene, Butane
19 (normal butane or iso-butane) and Butylene (including
20 isomers).

21 In case of a sale of special fuel to someone other than a
22 licensed distributor, or a licensed supplier, for a use other
23 than in motor vehicles, the distributor shall show in his
24 return the amount of invoiced gallons sold and the name and
25 address of the purchaser in addition to any other information
26 the Department may require.

1 All special fuel sold or used for non-highway purposes must
2 have a dye added in accordance with Section 4d of this Law.

3 In case of a tax-free sale, as provided in Section 6, of
4 motor fuel which the distributor is required by this Section to
5 include in his return to the Department, the distributor in his
6 return shall show: (1) If the sale is made to another licensed
7 distributor the amount sold and the name, address and license
8 number of the purchasing distributor; (2) if the sale is made
9 to a person where delivery is made outside of this State the
10 name and address of such purchaser and the point of delivery
11 together with the date and amount delivered; (3) if the sale is
12 made to the Federal Government or its instrumentalities the
13 amount sold; (4) if the sale is made to a municipal corporation
14 owning and operating a local transportation system for public
15 service in this State the name and address of such purchaser,
16 and the amount sold, as evidenced by official forms of
17 exemption certificates properly executed and furnished by such
18 purchaser; (5) if the sale is made to a privately owned public
19 utility owning and operating 2-axle vehicles designed and used
20 for transporting more than 7 passengers, which vehicles are
21 used as common carriers in general transportation of
22 passengers, are not devoted to any specialized purpose and are
23 operated entirely within the territorial limits of a single
24 municipality or of any group of contiguous municipalities or in
25 a close radius thereof, and the operations of which are subject
26 to the regulations of the Illinois Commerce Commission, then

1 the name and address of such purchaser and the amount sold as
2 evidenced by official forms of exemption certificates properly
3 executed and furnished by the purchaser; (6) if the product
4 sold is special fuel and if the sale is made to a licensed
5 supplier under conditions which qualify the sale for tax
6 exemption under Section 6 of this Act, the amount sold and the
7 name, address and license number of the purchaser; and (7) if a
8 sale of special fuel is made to someone other than a licensed
9 distributor, or a licensed supplier, for a use other than in
10 motor vehicles, by making a specific notation thereof on the
11 invoice or sales slip covering such sales and obtaining such
12 supporting documentation as may be required by the Department.

13 All special fuel sold or used for non-highway purposes must
14 have a dye added in accordance with Section 4d of this Law.

15 A person whose license to act as a distributor of motor
16 fuel has been revoked shall make a return to the Department
17 covering the period from the date of the last return to the
18 date of the revocation of the license, which return shall be
19 delivered to the Department not later than 10 days from the
20 date of the revocation or termination of the license of such
21 distributor; the return shall in all other respects be subject
22 to the same provisions and conditions as returns by
23 distributors licensed under the provisions of this Act.

24 The records, waybills and supporting documents kept by
25 railroads and other common carriers in the regular course of
26 business shall be prima facie evidence of the contents and

1 receipt of cars or tanks covered by those records, waybills or
2 supporting documents.

3 If the Department has reason to believe and does believe
4 that the amount shown on the return as purchased, acquired,
5 received, exported, sold, used, lost or destroyed is incorrect,
6 or that an amount of motor fuel of the types required by the
7 second paragraph of this Section to be reported to the
8 Department has not been correctly reported the Department shall
9 fix an amount for such receipt, sales, export, use, loss or
10 destruction according to its best judgment and information,
11 which amount so fixed by the Department shall be prima facie
12 correct. All returns shall be made on forms prepared and
13 furnished by the Department, and shall contain such other
14 information as the Department may reasonably require. The
15 return must be accompanied by appropriate computer-generated
16 magnetic media supporting schedule data in the format required
17 by the Department, unless, as provided by rule, the Department
18 grants an exception upon petition of a taxpayer. All licensed
19 distributors shall report all losses of motor fuel sustained on
20 account of fire, theft, spillage, spoilage, leakage, or any
21 other provable cause when filing the return for the period
22 during which the loss occurred. If the distributor reports
23 losses due to fire or theft, then the distributor must include
24 fire department or police department reports and any other
25 documentation that the Department may require. The mere making
26 of the report does not assure the allowance of the loss as a

1 reduction in tax liability. Losses of motor fuel as the result
2 of evaporation or shrinkage due to temperature variations may
3 not exceed 1% of the total gallons in storage at the beginning
4 of the month, plus the receipts of gallonage during the month,
5 minus the gallonage remaining in storage at the end of the
6 month. Any loss reported that is in excess of 1% shall be
7 subject to the tax imposed by Section 2 of this Law. On and
8 after July 1, 2001, for each 6-month period January through
9 June, net losses of motor fuel (for each category of motor fuel
10 that is required to be reported on a return) as the result of
11 evaporation or shrinkage due to temperature variations may not
12 exceed 1% of the total gallons in storage at the beginning of
13 each January, plus the receipts of gallonage each January
14 through June, minus the gallonage remaining in storage at the
15 end of each June. On and after July 1, 2001, for each 6-month
16 period July through December, net losses of motor fuel (for
17 each category of motor fuel that is required to be reported on
18 a return) as the result of evaporation or shrinkage due to
19 temperature variations may not exceed 1% of the total gallons
20 in storage at the beginning of each July, plus the receipts of
21 gallonage each July through December, minus the gallonage
22 remaining in storage at the end of each December. Any net loss
23 reported that is in excess of this amount shall be subject to
24 the tax imposed by Section 2 of this Law. For purposes of this
25 Section, "net loss" means the number of gallons gained through
26 temperature variations minus the number of gallons lost through

1 temperature variations or evaporation for each of the
2 respective 6-month periods.

3 If any payment provided for in this Section exceeds the
4 distributor's liabilities under this Act, as shown on an
5 original return, the Department may authorize the distributor
6 to credit such excess payment against liability subsequently to
7 be remitted to the Department under this Act, in accordance
8 with reasonable rules adopted by the Department. If the
9 Department subsequently determines that all or any part of the
10 credit taken was not actually due to the distributor, the
11 distributor's discount shall be reduced by an amount equal to
12 the difference between the discount as applied to the credit
13 taken and that actually due, and that distributor shall be
14 liable for penalties and interest on such difference.

15 (Source: P.A. 96-1384, eff. 7-29-10.)

16 (35 ILCS 505/5a) (from Ch. 120, par. 421a)

17 Sec. 5a. Supplier's monthly return. A person holding a
18 valid unrevoked license to act as a supplier of special fuel
19 shall, between the 1st and 20th days of each calendar month,
20 make return to the Department showing an itemized statement of
21 the number of invoiced gallons of special fuel acquired,
22 received, purchased, sold, exported, or used during the
23 preceding calendar month; the amount of special fuel sold,
24 distributed, exported, and used by the licensed supplier during
25 the preceding calendar month; the amount of special fuel lost

1 or destroyed during the preceding calendar month; the amount of
2 special fuel on hand at the close of business for the preceding
3 calendar month; and such other reasonable information as the
4 Department may require.

5 A person whose license to act as a supplier of special fuel
6 has been revoked shall make a return to the Department covering
7 the period from the date of the last return to the date of the
8 revocation of the license, which return shall be delivered to
9 the Department not later than 10 days from the date of the
10 revocation or termination of the license of such supplier. The
11 return shall in all other respects be subject to the same
12 provisions and conditions as returns by suppliers licensed
13 under this Act.

14 The records, waybills and supporting documents kept by
15 railroads and other common carriers in the regular course of
16 business shall be prima facie evidence of the contents and
17 receipt of cars or tanks covered by those records, waybills or
18 supporting documents.

19 If the Department has reason to believe and does believe
20 that the amount shown on the return as purchased, acquired,
21 received, sold, exported, used, or lost is incorrect, or that
22 an amount of special fuel of the type required by the 1st
23 paragraph of this Section to be reported to the Department by
24 suppliers has not been correctly reported as a purchase,
25 receipt, sale, use, export, or loss the Department shall fix an
26 amount for such purchase, receipt, sale, use, export, or loss

1 according to its best judgment and information, which amount so
2 fixed by the Department shall be prima facie correct. All
3 licensed suppliers shall report all losses of special fuel
4 sustained on account of fire, theft, spillage, spoilage,
5 leakage, or any other provable cause when filing the return for
6 the period during which the loss occurred. If the supplier
7 reports losses due to fire or theft, then the supplier must
8 include fire department or police department reports and any
9 other documentation that the Department may require. The mere
10 making of the report does not assure the allowance of the loss
11 as a reduction in tax liability. Losses of special fuel as the
12 result of evaporation or shrinkage due to temperature
13 variations may not exceed 1% of the total gallons in storage at
14 the beginning of the month, plus the receipts of gallonage
15 during the month, minus the gallonage remaining in storage at
16 the end of the month.

17 Any loss reported that is in excess of 1% shall be subject
18 to the tax imposed by Section 2 of this Law. On and after July
19 1, 2001, for each 6-month period January through June, net
20 losses of special fuel (for each category of special fuel that
21 is required to be reported on a return) as the result of
22 evaporation or shrinkage due to temperature variations may not
23 exceed 1% of the total gallons in storage at the beginning of
24 each January, plus the receipts of gallonage each January
25 through June, minus the gallonage remaining in storage at the
26 end of each June. On and after July 1, 2001, for each 6-month

1 period July through December, net losses of special fuel (for
2 each category of special fuel that is required to be reported
3 on a return) as the result of evaporation or shrinkage due to
4 temperature variations may not exceed 1% of the total gallons
5 in storage at the beginning of each July, plus the receipts of
6 gallonage each July through December, minus the gallonage
7 remaining in storage at the end of each December. Any net loss
8 reported that is in excess of this amount shall be subject to
9 the tax imposed by Section 2 of this Law. For purposes of this
10 Section, "net loss" means the number of gallons gained through
11 temperature variations minus the number of gallons lost through
12 temperature variations or evaporation for each of the
13 respective 6-month periods.

14 In case of a sale of special fuel to someone other than a
15 licensed distributor or licensed supplier for a use other than
16 in motor vehicles, the supplier shall show in his return the
17 amount of invoiced gallons sold and the name and address of the
18 purchaser in addition to any other information the Department
19 may require.

20 All special fuel sold or used for non-highway purposes must
21 have a dye added in accordance with Section 4d of this Law.

22 All returns shall be made on forms prepared and furnished
23 by the Department and shall contain such other information as
24 the Department may reasonably require. The return must be
25 accompanied by appropriate computer-generated magnetic media
26 supporting schedule data in the format required by the

1 Department, unless, as provided by rule, the Department grants
2 an exception upon petition of a taxpayer.

3 In case of a tax-free sale, as provided in Section 6a, of
4 special fuel which the supplier is required by this Section to
5 include in his return to the Department, the supplier in his
6 return shall show: (1) If the sale of special fuel is made to
7 the Federal Government or its instrumentalities; (2) if the
8 sale of special fuel is made to a municipal corporation owning
9 and operating a local transportation system for public service
10 in this State, the name and address of such purchaser and the
11 amount sold, as evidenced by official forms of exemption
12 certificates properly executed and furnished by such
13 purchaser; (3) if the sale of special fuel is made to a
14 privately owned public utility owning and operating 2-axle
15 vehicles designed and used for transporting more than 7
16 passengers, which vehicles are used as common carriers in
17 general transportation of passengers, are not devoted to any
18 specialized purpose and are operated entirely within the
19 territorial limits of a single municipality or of any group of
20 contiguous municipalities or in a close radius thereof, and the
21 operations of which are subject to the regulations of the
22 Illinois Commerce Commission, then the name and address of such
23 purchaser and the amount sold, as evidenced by official forms
24 of exemption certificates properly executed and furnished by
25 such purchaser; (4) if the product sold is special fuel and if
26 the sale is made to a licensed supplier or to a licensed

1 distributor under conditions which qualify the sale for tax
2 exemption under Section 6a of this Act, the amount sold and the
3 name, address and license number of such purchaser; (5) if a
4 sale of special fuel is made to a person where delivery is made
5 outside of this State, the name and address of such purchaser
6 and the point of delivery together with the date and amount of
7 invoiced gallons delivered; and (6) if a sale of special fuel
8 is made to someone other than a licensed distributor or a
9 licensed supplier, for a use other than in motor vehicles, by
10 making a specific notation thereof on the invoice or sales slip
11 covering that sale and obtaining such supporting documentation
12 as may be required by the Department.

13 All special fuel sold or used for non-highway purposes must
14 have a dye added in accordance with Section 4d of this Law.

15 If any payment provided for in this Section exceeds the
16 supplier's liabilities under this Act, as shown on an original
17 return, the Department may authorize the supplier to credit
18 such excess payment against liability subsequently to be
19 remitted to the Department under this Act, in accordance with
20 reasonable rules adopted by the Department. If the Department
21 subsequently determines that all or any part of the credit
22 taken was not actually due to the supplier, the supplier's
23 discount shall be reduced by an amount equal to the difference
24 between the discount as applied to the credit taken and that
25 actually due, and that supplier shall be liable for penalties
26 and interest on such difference.

1 (Source: P.A. 96-1384, eff. 7-29-10.)

2 (35 ILCS 505/13) (from Ch. 120, par. 429)

3 Sec. 13. Refund of tax paid. Any person other than a
4 distributor or supplier, who loses motor fuel through any cause
5 or uses motor fuel (upon which he has paid the amount required
6 to be collected under Section 2 of this Act) for any purpose
7 other than operating a motor vehicle upon the public highways
8 or waters, shall be reimbursed and repaid the amount so paid.

9 Any person who purchases motor fuel in Illinois and uses
10 that motor fuel in another state and that other state imposes a
11 tax on the use of such motor fuel shall be reimbursed and
12 repaid the amount of Illinois tax paid under Section 2 of this
13 Act on the motor fuel used in such other state. Reimbursement
14 and repayment shall be made by the Department upon receipt of
15 adequate proof of taxes directly paid to another state and the
16 amount of motor fuel used in that state.

17 Claims based in whole or in part on taxes paid to another
18 state shall include (i) a certified copy of the tax return
19 filed with such other state by the claimant; (ii) a copy of
20 either the cancelled check paying the tax due on such return,
21 or a receipt acknowledging payment of the tax due on such tax
22 return; and (iii) such other information as the Department may
23 reasonably require. This paragraph shall not apply to taxes
24 paid on returns filed under Section 13a.3 of this Act.

25 Any person who purchases motor fuel use tax decals as

1 required by Section 13a.4 and pays an amount of fees for such
2 decals that exceeds the amount due shall be reimbursed and
3 repaid the amount of the decal fees that are deemed by the
4 department to be in excess of the amount due. Alternatively,
5 any person who purchases motor fuel use tax decals as required
6 by Section 13a.4 may credit any excess decal payment verified
7 by the Department against amounts subsequently due for the
8 purchase of additional decals, until such time as no excess
9 payment remains.

10 Claims for such reimbursement must be made to the
11 Department of Revenue, duly verified by the claimant (or by the
12 claimant's legal representative if the claimant has died or
13 become a person under legal disability), upon forms prescribed
14 by the Department. The claim must state such facts relating to
15 the purchase, importation, manufacture or production of the
16 motor fuel by the claimant as the Department may deem
17 necessary, and the time when, and the circumstances of its loss
18 or the specific purpose for which it was used (as the case may
19 be), together with such other information as the Department may
20 reasonably require. No claim based upon idle time shall be
21 allowed. Claims for reimbursement for overpayment of decal fees
22 shall be made to the Department of Revenue, duly verified by
23 the claimant (or by the claimant's legal representative if the
24 claimant has died or become a person under legal disability),
25 upon forms prescribed by the Department. The claim shall state
26 facts relating to the overpayment of decal fees, together with

1 such other information as the Department may reasonably
2 require. Claims for reimbursement of overpayment of decal fees
3 paid on or after January 1, 2011 must be filed not later than
4 one year after the date on which the fees were paid by the
5 claimant. If it is determined that the Department should
6 reimburse a claimant for overpayment of decal fees, the
7 Department shall first apply the amount of such refund against
8 any tax or penalty or interest due by the claimant under
9 Section 13a of this Act.

10 Claims for full reimbursement for taxes paid on or before
11 December 31, 1999 must be filed not later than one year after
12 the date on which the tax was paid by the claimant. If,
13 however, a claim for such reimbursement otherwise meeting the
14 requirements of this Section is filed more than one year but
15 less than 2 years after that date, the claimant shall be
16 reimbursed at the rate of 80% of the amount to which he would
17 have been entitled if his claim had been timely filed.

18 Claims for full reimbursement for taxes paid on or after
19 January 1, 2000 must be filed not later than 2 years after the
20 date on which the tax was paid by the claimant.

21 The Department may make such investigation of the
22 correctness of the facts stated in such claims as it deems
23 necessary. When the Department has approved any such claim, it
24 shall pay to the claimant (or to the claimant's legal
25 representative, as such if the claimant has died or become a
26 person under legal disability) the reimbursement provided in

1 this Section, out of any moneys appropriated to it for that
2 purpose.

3 Any distributor or supplier who has paid the tax imposed by
4 Section 2 of this Act upon motor fuel lost or used by such
5 distributor or supplier for any purpose other than operating a
6 motor vehicle upon the public highways or waters may file a
7 claim for credit or refund to recover the amount so paid. Such
8 claims shall be filed on forms prescribed by the Department.
9 Such claims shall be made to the Department, duly verified by
10 the claimant (or by the claimant's legal representative if the
11 claimant has died or become a person under legal disability),
12 upon forms prescribed by the Department. The claim shall state
13 such facts relating to the purchase, importation, manufacture
14 or production of the motor fuel by the claimant as the
15 Department may deem necessary and the time when the loss or
16 nontaxable use occurred, and the circumstances of its loss or
17 the specific purpose for which it was used (as the case may
18 be), together with such other information as the Department may
19 reasonably require. Claims must be filed not later than one
20 year after the date on which the tax was paid by the claimant.

21 The Department may make such investigation of the
22 correctness of the facts stated in such claims as it deems
23 necessary. When the Department approves a claim, the Department
24 shall issue a refund or credit memorandum as requested by the
25 taxpayer, to the distributor or supplier who made the payment
26 for which the refund or credit is being given or, if the

1 distributor or supplier has died or become incompetent, to such
2 distributor's or supplier's legal representative, as such. The
3 amount of such credit memorandum shall be credited against any
4 tax due or to become due under this Act from the distributor or
5 supplier who made the payment for which credit has been given.

6 Any credit or refund that is allowed under this Section
7 shall bear interest at the rate and in the manner specified in
8 the Uniform Penalty and Interest Act.

9 In case the distributor or supplier requests and the
10 Department determines that the claimant is entitled to a
11 refund, such refund shall be made only from such appropriation
12 as may be available for that purpose. If it appears unlikely
13 that the amount appropriated would permit everyone having a
14 claim allowed during the period covered by such appropriation
15 to elect to receive a cash refund, the Department, by rule or
16 regulation, shall provide for the payment of refunds in
17 hardship cases and shall define what types of cases qualify as
18 hardship cases.

19 In any case in which there has been an erroneous refund of
20 tax or fees payable under this Section, a notice of tax
21 liability may be issued at any time within 3 years from the
22 making of that refund, or within 5 years from the making of
23 that refund if it appears that any part of the refund was
24 induced by fraud or the misrepresentation of material fact. The
25 amount of any proposed assessment set forth by the Department
26 shall be limited to the amount of the erroneous refund.

1 If no tax is due and no proceeding is pending to determine
2 whether such distributor or supplier is indebted to the
3 Department for tax, the credit memorandum so issued may be
4 assigned and set over by the lawful holder thereof, subject to
5 reasonable rules of the Department, to any other licensed
6 distributor or supplier who is subject to this Act, and the
7 amount thereof applied by the Department against any tax due or
8 to become due under this Act from such assignee.

9 If the payment for which the distributor's or supplier's
10 claim is filed is held in the protest fund of the State
11 Treasury during the pendency of the claim for credit
12 proceedings pursuant to the order of the court in accordance
13 with Section 2a of the State Officers and Employees Money
14 Disposition Act and if it is determined by the Department or by
15 the final order of a reviewing court under the Administrative
16 Review Law that the claimant is entitled to all or a part of
17 the credit claimed, the claimant, instead of receiving a credit
18 memorandum from the Department, shall receive a cash refund
19 from the protest fund as provided for in Section 2a of the
20 State Officers and Employees Money Disposition Act.

21 If any person ceases to be licensed as a distributor or
22 supplier while still holding an unused credit memorandum issued
23 under this Act, such person may, at his election (instead of
24 assigning the credit memorandum to a licensed distributor or
25 licensed supplier under this Act), surrender such unused credit
26 memorandum to the Department and receive a refund of the amount

1 to which such person is entitled.

2 For claims based upon taxes paid on or before December 31,
3 2000, a claim based upon the use of undyed diesel fuel shall
4 not be allowed except (i) if allowed under the following
5 paragraph or (ii) for undyed diesel fuel used by a commercial
6 vehicle, as that term is defined in Section 1-111.8 of the
7 Illinois Vehicle Code, for any purpose other than operating the
8 commercial vehicle upon the public highways and unlicensed
9 commercial vehicles operating on private property. Claims
10 shall be limited to commercial vehicles that are operated for
11 both highway purposes and any purposes other than operating
12 such vehicles upon the public highways.

13 For claims based upon taxes paid on or after January 1,
14 2000, a claim based upon the use of undyed diesel fuel shall
15 not be allowed except (i) if allowed under the preceding
16 paragraph or (ii) for claims for the following:

17 (1) Undyed diesel fuel used (i) in a manufacturing
18 process, as defined in Section 2-45 of the Retailers'
19 Occupation Tax Act, wherein the undyed diesel fuel becomes
20 a component part of a product or by-product, other than
21 fuel or motor fuel, when the use of dyed diesel fuel in
22 that manufacturing process results in a product that is
23 unsuitable for its intended use or (ii) for testing
24 machinery and equipment in a manufacturing process, as
25 defined in Section 2-45 of the Retailers' Occupation Tax
26 Act, wherein the testing takes place on private property.

1 (2) Undyed diesel fuel used by a manufacturer on
2 private property in the research and development, as
3 defined in Section 1.29, of machinery or equipment intended
4 for manufacture.

5 (3) Undyed diesel fuel used by a single unit
6 self-propelled agricultural fertilizer implement, designed
7 for on and off road use, equipped with flotation tires and
8 specially adapted for the application of plant food
9 materials or agricultural chemicals.

10 (4) Undyed diesel fuel used by a commercial motor
11 vehicle for any purpose other than operating the commercial
12 motor vehicle upon the public highways. Claims shall be
13 limited to commercial motor vehicles that are operated for
14 both highway purposes and any purposes other than operating
15 such vehicles upon the public highways.

16 (5) Undyed diesel fuel used by a unit of local
17 government in its operation of an airport if the undyed
18 diesel fuel is used directly in airport operations on
19 airport property.

20 (6) Undyed diesel fuel used by refrigeration units that
21 are permanently mounted to a semitrailer, as defined in
22 Section 1.28 of this Law, wherein the refrigeration units
23 have a fuel supply system dedicated solely for the
24 operation of the refrigeration units.

25 (7) Undyed diesel fuel used by power take-off equipment
26 as defined in Section 1.27 of this Law.

1 (8) Beginning on the effective date of this amendatory
2 Act of the 94th General Assembly, undyed diesel fuel used
3 by tugs and spotter equipment to shift vehicles or parcels
4 on both private and airport property. Any claim under this
5 item (8) may be made only by a claimant that owns tugs and
6 spotter equipment and operates that equipment on both
7 private and airport property. The aggregate of all credits
8 or refunds resulting from claims filed under this item (8)
9 by a claimant in any calendar year may not exceed \$100,000.
10 A claim may not be made under this item (8) by the same
11 claimant more often than once each quarter. For the
12 purposes of this item (8), "tug" means a vehicle designed
13 for use on airport property that shifts custom-designed
14 containers of parcels from loading docks to aircraft, and
15 "spotter equipment" means a vehicle designed for use on
16 both private and airport property that shifts trailers
17 containing parcels between staging areas and loading
18 docks.

19 Any person who has paid the tax imposed by Section 2 of
20 this Law upon undyed diesel fuel that is unintentionally mixed
21 with dyed diesel fuel and who owns or controls the mixture of
22 undyed diesel fuel and dyed diesel fuel may file a claim for
23 refund to recover the amount paid. The amount of undyed diesel
24 fuel unintentionally mixed must equal 500 gallons or more. Any
25 claim for refund of unintentionally mixed undyed diesel fuel
26 and dyed diesel fuel shall be supported by documentation

1 showing the date and location of the unintentional mixing, the
2 number of gallons involved, the disposition of the mixed diesel
3 fuel, and any other information that the Department may
4 reasonably require. Any unintentional mixture of undyed diesel
5 fuel and dyed diesel fuel shall be sold or used only for
6 non-highway purposes.

7 The Department shall promulgate regulations establishing
8 specific limits on the amount of undyed diesel fuel that may be
9 claimed for refund.

10 For purposes of claims for refund, "loss" means the
11 reduction of motor fuel resulting from fire, theft, spillage,
12 spoilage, leakage, or any other provable cause, but does not
13 include a reduction resulting from evaporation, or shrinkage
14 due to temperature variations. In the case of losses due to
15 fire or theft, the claimant must include fire department or
16 police department reports and any other documentation that the
17 Department may require.

18 (Source: P.A. 96-1384, eff. 7-29-10.)

19 Section 50. The Gas Revenue Tax Act is amended by changing
20 Sections 2a.2 and 3 as follows:

21 (35 ILCS 615/2a.2) (from Ch. 120, par. 467.17a.2)

22 Sec. 2a.2. Annual return, collection and payment. - A
23 return with respect to the tax imposed by Section 2a.1 shall be
24 made by every person for any taxable period for which such

1 person is liable for such tax. Such return shall be made on
2 such forms as the Department shall prescribe and shall contain
3 the following information:

4 1. Taxpayer's name;

5 2. Address of taxpayer's principal place of business,
6 and address of the principal place of business (if that is
7 a different address) from which the taxpayer engages in the
8 business of distributing, supplying, furnishing or selling
9 gas in this State;

10 3. The total proprietary capital and total long-term
11 debt as of the beginning and end of the taxable period as
12 set forth on the balance sheets included in the taxpayer's
13 annual report to the Illinois Commerce Commission for the
14 taxable period;

15 4. The taxpayer's base income allocable to Illinois
16 under Sections 301 and 304(a) of the "Illinois Income Tax
17 Act", for the period covered by the return;

18 5. The amount of tax due for the taxable period
19 (computed on the basis of the amounts set forth in Items 3
20 and 4); and

21 6. Such other reasonable information as may be required
22 by forms or regulations prescribed by the Department.

23 The returns prescribed by this Section shall be due and
24 shall be filed with the Department not later than the 15th day
25 of the third month following the close of the taxable period.
26 The taxpayer making the return herein provided for shall, at

1 the time of making such return, pay to the Department the
2 remaining amount of tax herein imposed and due for the taxable
3 period. Each taxpayer shall make estimated quarterly payments
4 on the 15th day of the third, sixth, ninth and twelfth months
5 of each taxable period. Such estimated payments shall be 25% of
6 the tax liability for the immediately preceding taxable period
7 or the tax liability that would have been imposed in the
8 immediately preceding taxable period if this amendatory Act of
9 1979 had been in effect. All moneys received by the Department
10 under Sections 2a.1 and 2a.2 shall be paid into the Personal
11 Property Tax Replacement Fund in the State Treasury.

12 If any payment provided for in this Section exceeds the
13 taxpayer's liabilities under this Act, as shown on an original
14 return, the Department may authorize the taxpayer to credit
15 such excess payment against liability subsequently to be
16 remitted to the Department under this Act, in accordance with
17 reasonable rules adopted by the Department.

18 (Source: P.A. 87-205.)

19 (35 ILCS 615/3) (from Ch. 120, par. 467.18)

20 Sec. 3. Return of taxpayer; payment of tax. Except as
21 provided in this Section, on or before the 15th day of each
22 month, each taxpayer shall make a return to the Department for
23 the preceding calendar month, stating:

24 1. His name;

25 2. The address of his principal place of business, and

1 the address of the principal place of business (if that is
2 a different address) from which he engages in the business
3 of distributing, supplying, furnishing or selling gas in
4 this State;

5 3. The total number of therms for which payment was
6 received by him from customers during the preceding
7 calendar month and upon the basis of which the tax is
8 imposed;

9 4. Gross receipts which were received by him from
10 customers during the preceding calendar month from such
11 business, including budget plan and other customer-owned
12 amounts applied during such month in payment of charges
13 includible in gross receipts, and upon the basis of which
14 the tax is imposed;

15 5. Amount of tax (computed upon Items 3 and 4);

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

18 In making such return the taxpayer may use any reasonable
19 method to derive reportable "therms" and "gross receipts" from
20 his billing and payment records.

21 Any taxpayer required to make payments under this Section
22 may make the payments by electronic funds transfer. The
23 Department shall adopt rules necessary to effectuate a program
24 of electronic funds transfer.

25 If the taxpayer's average monthly tax liability to the
26 Department does not exceed \$100.00, the Department may

1 authorize his returns to be filed on a quarter annual basis,
2 with the return for January, February and March of a given year
3 being due by April 30 of such year; with the return for April,
4 May and June of a given year being due by July 31 of such year;
5 with the return for July, August and September of a given year
6 being due by October 31 of such year, and with the return for
7 October, November and December of a given year being due by
8 January 31 of the following year.

9 If the taxpayer's average monthly tax liability to the
10 Department does not exceed \$20.00, the Department may authorize
11 his returns to be filed on an annual basis, with the return for
12 a given year being due by January 31 of the following year.

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

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

23 In making such return the taxpayer shall determine the
24 value of any reportable consideration other than money received
25 by him and shall include such value in his return. Such
26 determination shall be subject to review and revision by the

1 Department in the same manner as is provided in this Act for
2 the correction of returns.

3 Each taxpayer whose average monthly liability to the
4 Department under this Act was \$10,000 or more during the
5 preceding calendar year, excluding the month of highest
6 liability and the month of lowest liability in such calendar
7 year, and who is not operated by a unit of local government,
8 shall make estimated payments to the Department on or before
9 the 7th, 15th, 22nd and last day of the month during which tax
10 liability to the Department is incurred in an amount not less
11 than the lower of either 22.5% of the taxpayer's actual tax
12 liability for the month or 25% of the taxpayer's actual tax
13 liability for the same calendar month of the preceding year.
14 The amount of such quarter monthly payments shall be credited
15 against the final tax liability of the taxpayer's return for
16 that month. Any outstanding credit, approved by the Department,
17 arising from the taxpayer's overpayment of its final tax
18 liability for any month may be applied to reduce the amount of
19 any subsequent quarter monthly payment or credited against the
20 final tax liability of the taxpayer's return for any subsequent
21 month. If any quarter monthly payment is not paid at the time
22 or in the amount required by this Section, the taxpayer shall
23 be liable for penalty and interest on the difference between
24 the minimum amount due as a payment and the amount of such
25 payment actually and timely paid, except insofar as the
26 taxpayer has previously made payments for that month to the

1 Department in excess of the minimum payments previously due.

2 If the Director finds that the information required for the
3 making of an accurate return cannot reasonably be compiled by a
4 taxpayer within 15 days after the close of the calendar month
5 for which a return is to be made, he may grant an extension of
6 time for the filing of such return for a period of not to
7 exceed 31 calendar days. The granting of such an extension may
8 be conditioned upon the deposit by the taxpayer with the
9 Department of an amount of money not exceeding the amount
10 estimated by the Director to be due with the return so
11 extended. All such deposits, including any made before the
12 effective date of this amendatory Act of 1975 with the
13 Department, shall be credited against the taxpayer's
14 liabilities under this Act. If any such deposit exceeds the
15 taxpayer's present and probable future liabilities under this
16 Act, the Department shall issue to the taxpayer a credit
17 memorandum, which may be assigned by the taxpayer to a similar
18 taxpayer under this Act, in accordance with reasonable rules
19 and regulations to be prescribed by the Department.

20 The taxpayer making the return provided for in this Section
21 shall, at the time of making such return, pay to the Department
22 the amount of tax imposed by this Act. All moneys received by
23 the Department under this Act shall be paid into the General
24 Revenue Fund in the State Treasury, except as otherwise
25 provided.

26 If any payment provided for in this Section exceeds the

1 taxpayer's liabilities under this Act, as shown on an original
2 return, the Department may authorize the taxpayer to credit
3 such excess payment against liability subsequently to be
4 remitted to the Department under this Act, in accordance with
5 reasonable rules adopted by the Department.

6 (Source: P.A. 90-16, eff. 6-16-97.)

7 Section 55. The Public Utilities Revenue Act is amended by
8 changing Section 2a.2 as follows:

9 (35 ILCS 620/2a.2) (from Ch. 120, par. 469a.2)

10 Sec. 2a.2. Annual return, collection and payment. A return
11 with respect to the tax imposed by Section 2a.1 shall be made
12 by every person for any taxable period for which such person is
13 liable for such tax. Such return shall be made on such forms as
14 the Department shall prescribe and shall contain the following
15 information:

16 1. Taxpayer's name;

17 2. Address of taxpayer's principal place of business,
18 and address of the principal place of business (if that is
19 a different address) from which the taxpayer engages in the
20 business of distributing electricity in this State;

21 3. The total equity, in the case of electric
22 cooperatives, in the annual reports filed with the Rural
23 Utilities Service for the taxable period;

24 3a. The total kilowatt-hours of electricity

1 distributed by a taxpayer, other than an electric
2 cooperative, in this State for the taxable period covered
3 by the return;

4 4. The amount of tax due for the taxable period
5 (computed on the basis of the amounts set forth in Items 3
6 and 3a); and

7 5. Such other reasonable information as may be required
8 by forms or regulations prescribed by the Department.

9 The returns prescribed by this Section shall be due and
10 shall be filed with the Department not later than the 15th day
11 of the third month following the close of the taxable period.
12 The taxpayer making the return herein provided for shall, at
13 the time of making such return, pay to the Department the
14 remaining amount of tax herein imposed and due for the taxable
15 period. Each taxpayer shall make estimated quarterly payments
16 on the 15th day of the third, sixth, ninth and twelfth months
17 of each taxable period. Such estimated payments shall be 25% of
18 the tax liability for the immediately preceding taxable period
19 or the tax liability that would have been imposed in the
20 immediately preceding taxable period if this amendatory Act of
21 1979 had been in effect. All moneys received by the Department
22 under Sections 2a.1 and 2a.2 shall be paid into the Personal
23 Property Tax Replacement Fund in the State Treasury.

24 If any payment provided for in this Section exceeds the
25 taxpayer's liabilities under this Act, as shown on an original
26 return, the taxpayer may credit such excess payment against

1 liability subsequently to be remitted to the Department under
2 this Act, in accordance with reasonable rules adopted by the
3 Department.

4 (Source: P.A. 90-561, eff. 1-1-98.)

5 Section 60. The Telecommunications Excise Tax Act is
6 amended by changing Section 6 as follows:

7 (35 ILCS 630/6) (from Ch. 120, par. 2006)

8 Sec. 6. Returns; payments. Except as provided hereinafter
9 in this Section, on or before the last day of each month, each
10 retailer maintaining a place of business in this State shall
11 make a return to the Department for the preceding calendar
12 month, stating:

13 1. His name;

14 2. The address of his principal place of business, or
15 the address of the principal place of business (if that is
16 a different address) from which he engages in the business
17 of transmitting telecommunications;

18 3. Total amount of gross charges billed by him during
19 the preceding calendar month for providing
20 telecommunications during such calendar month;

21 4. Total amount received by him during the preceding
22 calendar month on credit extended;

23 5. Deductions allowed by law;

24 6. Gross charges which were billed by him during the

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

3 7. Amount of tax (computed upon Item 6);

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

6 Any taxpayer required to make payments under this Section
7 may make the payments by electronic funds transfer. The
8 Department shall adopt rules necessary to effectuate a program
9 of electronic funds transfer. Any taxpayer who has average
10 monthly tax billings due to the Department under this Act and
11 the Simplified Municipal Telecommunications Tax Act that
12 exceed \$1,000 shall make all payments by electronic funds
13 transfer as required by rules of the Department and shall file
14 the return required by this Section by electronic means as
15 required by rules of the Department.

16 If the retailer's average monthly tax billings due to the
17 Department under this Act and the Simplified Municipal
18 Telecommunications Tax Act do not exceed \$1,000, the Department
19 may authorize his returns to be filed on a quarter annual
20 basis, with the return for January, February and March of a
21 given year being due by April 30 of such year; with the return
22 for April, May and June of a given year being due by July 31st
23 of such year; with the return for July, August and September of
24 a given year being due by October 31st of such year; and with
25 the return of October, November and December of a given year
26 being due by January 31st of the following year.

1 If the retailer is otherwise required to file a monthly or
2 quarterly return and if the retailer's average monthly tax
3 billings due to the Department under this Act and the
4 Simplified Municipal Telecommunications Tax Act do not exceed
5 \$400, the Department may authorize his or her return to be
6 filed on an annual basis, with the return for a given year
7 being due by January 31st of the following year.

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

15 In making such return, the retailer shall determine the
16 value of any consideration other than money received by him and
17 he shall include such value in his return. Such determination
18 shall be subject to review and revision by the Department in
19 the manner hereinafter provided for the correction of returns.

20 Each retailer whose average monthly liability to the
21 Department under this Article and the Simplified Municipal
22 Telecommunications Tax Act was \$25,000 or more during the
23 preceding calendar year, excluding the month of highest
24 liability and the month of lowest liability in such calendar
25 year, and who is not operated by a unit of local government,
26 shall make estimated payments to the Department on or before

1 the 7th, 15th, 22nd and last day of the month during which tax
2 collection liability to the Department is incurred in an amount
3 not less than the lower of either 22.5% of the retailer's
4 actual tax collections for the month or 25% of the retailer's
5 actual tax collections for the same calendar month of the
6 preceding year. The amount of such quarter monthly payments
7 shall be credited against the final liability of the retailer's
8 return for that month. Any outstanding credit, approved by the
9 Department, arising from the retailer's overpayment of its
10 final liability for any month may be applied to reduce the
11 amount of any subsequent quarter monthly payment or credited
12 against the final liability of the retailer's return for any
13 subsequent month. If any quarter monthly payment is not paid at
14 the time or in the amount required by this Section, the
15 retailer shall be liable for penalty and interest on the
16 difference between the minimum amount due as a payment and the
17 amount of such payment actually and timely paid, except insofar
18 as the retailer has previously made payments for that month to
19 the Department in excess of the minimum payments previously
20 due.

21 The retailer making the return herein provided for shall,
22 at the time of making such return, pay to the Department the
23 amount of tax herein imposed, less a discount of 1% which is
24 allowed to reimburse the retailer for the expenses incurred in
25 keeping records, billing the customer, preparing and filing
26 returns, remitting the tax, and supplying data to the

1 Department upon request. No discount may be claimed by a
2 retailer on returns not timely filed and for taxes not timely
3 remitted.

4 If any payment provided for in this Section exceeds the
5 retailer's liabilities under this Act, as shown on an original
6 return, the Department may authorize the retailer to credit
7 such excess payment against liability subsequently to be
8 remitted to the Department under this Act, in accordance with
9 reasonable rules adopted by the Department. If the Department
10 subsequently determines that all or any part of the credit
11 taken was not actually due to the retailer, the retailer's
12 discount shall be reduced by an amount equal to the difference
13 between the discount as applied to the credit taken and that
14 actually due, and that retailer shall be liable for penalties
15 and interest on such difference.

16 On and after the effective date of this Article of 1985, of
17 the moneys received by the Department of Revenue pursuant to
18 this Article, other than moneys received pursuant to the
19 additional taxes imposed by Public Act 90-548:

20 (1) \$1,000,000 shall be paid each month into the Common
21 School Fund;

22 (2) beginning on the first day of the first calendar
23 month to occur on or after the effective date of this
24 amendatory Act of the 98th General Assembly, an amount
25 equal to 1/12 of 5% of the cash receipts collected during
26 the preceding fiscal year by the Audit Bureau of the

1 Department from the tax under this Act and the Simplified
2 Municipal Telecommunications Tax Act shall be paid each
3 month into the Tax Compliance and Administration Fund;
4 those moneys shall be used, subject to appropriation, to
5 fund additional auditors and compliance personnel at the
6 Department of Revenue; and

7 (3) the remainder shall be deposited into the General
8 Revenue Fund.

9 On and after February 1, 1998, however, of the moneys
10 received by the Department of Revenue pursuant to the
11 additional taxes imposed by Public Act 90-548, one-half shall
12 be deposited into the School Infrastructure Fund and one-half
13 shall be deposited into the Common School Fund. On and after
14 the effective date of this amendatory Act of the 91st General
15 Assembly, if in any fiscal year the total of the moneys
16 deposited into the School Infrastructure Fund under this Act is
17 less than the total of the moneys deposited into that Fund from
18 the additional taxes imposed by Public Act 90-548 during fiscal
19 year 1999, then, as soon as possible after the close of the
20 fiscal year, the Comptroller shall order transferred and the
21 Treasurer shall transfer from the General Revenue Fund to the
22 School Infrastructure Fund an amount equal to the difference
23 between the fiscal year total deposits and the total amount
24 deposited into the Fund in fiscal year 1999.

25 (Source: P.A. 98-1098, eff. 8-26-14.)

1 Section 65. The Electricity Excise Tax Law is amended by
2 changing Sections 2-9 and 2-11 as follows:

3 (35 ILCS 640/2-9)

4 Sec. 2-9. Return and payment of tax by delivering supplier.
5 Each delivering supplier who is required or authorized to
6 collect the tax imposed by this Law shall make a return to the
7 Department on or before the 15th day of each month for the
8 preceding calendar month stating the following:

9 (1) The delivering supplier's name.

10 (2) The address of the delivering supplier's principal
11 place of business and the address of the principal place of
12 business (if that is a different address) from which the
13 delivering supplier engaged in the business of delivering
14 electricity in this State.

15 (3) The total number of kilowatt-hours which the
16 supplier delivered to or for purchasers during the
17 preceding calendar month and upon the basis of which the
18 tax is imposed.

19 (4) Amount of tax, computed upon Item (3) at the rates
20 stated in Section 2-4.

21 (5) An adjustment for uncollectible amounts of tax in
22 respect of prior period kilowatt-hour deliveries,
23 determined in accordance with rules and regulations
24 promulgated by the Department.

25 (5.5) The amount of credits to which the taxpayer is

1 entitled on account of purchases made under Section 8-403.1
2 of the Public Utilities Act.

3 (6) Such other information as the Department
4 reasonably may require.

5 In making such return the delivering supplier may use any
6 reasonable method to derive reportable "kilowatt-hours" from
7 the delivering supplier's records.

8 If the average monthly tax liability to the Department of
9 the delivering supplier does not exceed \$2,500, the Department
10 may authorize the delivering supplier's returns to be filed on
11 a quarter-annual basis, with the return for January, February
12 and March of a given year being due by April 30 of such year;
13 with the return for April, May and June of a given year being
14 due by July 31 of such year; with the return for July, August
15 and September of a given year being due by October 31 of such
16 year; and with the return for October, November and December of
17 a given year being due by January 31 of the following year.

18 If the average monthly tax liability to the Department of
19 the delivering supplier does not exceed \$1,000, the Department
20 may authorize the delivering supplier's returns to be filed on
21 an annual basis, with the return for a given year being due by
22 January 31 of the following year.

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

26 Notwithstanding any other provision in this Law concerning

1 the time within which a delivering supplier may file a return,
2 any such delivering supplier who ceases to engage in a kind of
3 business which makes the person responsible for filing returns
4 under this Law shall file a final return under this Law with
5 the Department not more than one month after discontinuing such
6 business.

7 Each delivering supplier whose average monthly liability
8 to the Department under this Law was \$10,000 or more during the
9 preceding calendar year, excluding the month of highest
10 liability and the month of lowest liability in such calendar
11 year, and who is not operated by a unit of local government,
12 shall make estimated payments to the Department on or before
13 the 7th, 15th, 22nd and last day of the month during which tax
14 liability to the Department is incurred in an amount not less
15 than the lower of either 22.5% of such delivering supplier's
16 actual tax liability for the month or 25% of such delivering
17 supplier's actual tax liability for the same calendar month of
18 the preceding year. The amount of such quarter-monthly payments
19 shall be credited against the final tax liability of such
20 delivering supplier's return for that month. An outstanding
21 credit approved by the Department or a credit memorandum issued
22 by the Department arising from such delivering supplier's
23 overpayment of his or her final tax liability for any month may
24 be applied to reduce the amount of any subsequent
25 quarter-monthly payment or credited against the final tax
26 liability of such delivering supplier's return for any

1 subsequent month. If any quarter-monthly payment is not paid at
2 the time or in the amount required by this Section, such
3 delivering supplier shall be liable for penalty and interest on
4 the difference between the minimum amount due as a payment and
5 the amount of such payment actually and timely paid, except
6 insofar as such delivering supplier has previously made
7 payments for that month to the Department in excess of the
8 minimum payments previously due.

9 If the Director finds that the information required for the
10 making of an accurate return cannot reasonably be compiled by
11 such delivering supplier within 15 days after the close of the
12 calendar month for which a return is to be made, the Director
13 may grant an extension of time for the filing of such return
14 for a period not to exceed 31 calendar days. The granting of
15 such an extension may be conditioned upon the deposit by such
16 delivering supplier with the Department of an amount of money
17 not exceeding the amount estimated by the Director to be due
18 with the return so extended. All such deposits shall be
19 credited against such delivering supplier's liabilities under
20 this Law. If the deposit exceeds such delivering supplier's
21 present and probable future liabilities under this Law, the
22 Department shall issue to such delivering supplier a credit
23 memorandum, which may be assigned by such delivering supplier
24 to a similar person under this Law, in accordance with
25 reasonable rules and regulations to be prescribed by the
26 Department.

1 The delivering supplier making the return provided for in
2 this Section shall, at the time of making such return, pay to
3 the Department the amount of tax imposed by this Law.

4 Until October 1, 2002, a delivering supplier who has an
5 average monthly tax liability of \$10,000 or more shall make all
6 payments required by rules of the Department by electronic
7 funds transfer. The term "average monthly tax liability" shall
8 be the sum of the delivering supplier's liabilities under this
9 Law for the immediately preceding calendar year divided by 12.
10 Beginning on October 1, 2002, a taxpayer who has a tax
11 liability in the amount set forth in subsection (b) of Section
12 2505-210 of the Department of Revenue Law shall make all
13 payments required by rules of the Department by electronic
14 funds transfer. Any delivering supplier not required to make
15 payments by electronic funds transfer may make payments by
16 electronic funds transfer with the permission of the
17 Department. All delivering suppliers required to make payments
18 by electronic funds transfer and any delivering suppliers
19 authorized to voluntarily make payments by electronic funds
20 transfer shall make those payments in the manner authorized by
21 the Department.

22 If any payment provided for in this Section exceeds the
23 delivering supplier's liabilities under this Act, as shown on
24 an original return, the Department may authorize the delivering
25 supplier to credit such excess payment against liability
26 subsequently to be remitted to the Department under this Act,

1 in accordance with reasonable rules adopted by the Department.

2 Through June 30, 2004, each month the Department shall pay
3 into the Public Utility Fund in the State treasury an amount
4 determined by the Director to be equal to 3.0% of the funds
5 received by the Department pursuant to this Section. Through
6 June 30, 2004, the remainder of all moneys received by the
7 Department under this Section shall be paid into the General
8 Revenue Fund in the State treasury. Beginning on July 1, 2004,
9 of the 3% of the funds received pursuant to this Section, each
10 month the Department shall pay \$416,667 into the General
11 Revenue Fund and the balance shall be paid into the Public
12 Utility Fund in the State treasury.

13 (Source: P.A. 92-492, eff. 1-1-02; 93-839, eff. 7-30-04.)

14 (35 ILCS 640/2-11)

15 Sec. 2-11. Direct return and payment by self-assessing
16 purchaser. When electricity is used or consumed by a
17 self-assessing purchaser subject to the tax imposed by this Law
18 who did not pay the tax to a delivering supplier maintaining a
19 place of business within this State and required or authorized
20 to collect the tax, that self-assessing purchaser shall, on or
21 before the 15th day of each month, make a return to the
22 Department for the preceding calendar month, stating all of the
23 following:

24 (1) The self-assessing purchaser's name and principal
25 address.

1 (2) The aggregate purchase price paid by the
2 self-assessing purchaser for the distribution, supply,
3 furnishing, sale, transmission and delivery of such
4 electricity to or for the purchaser during the preceding
5 calendar month, including budget plan and other
6 purchaser-owned amounts applied during such month in
7 payment of charges includible in the purchase price, and
8 upon the basis of which the tax is imposed.

9 (3) Amount of tax, computed upon item (2) at the rate
10 stated in Section 2-4.

11 (4) Such other information as the Department
12 reasonably may require.

13 In making such return the self-assessing purchaser may use
14 any reasonable method to derive reportable "purchase price"
15 from the self-assessing purchaser's records.

16 If the average monthly tax liability of the self-assessing
17 purchaser to the Department does not exceed \$2,500, the
18 Department may authorize the self-assessing purchaser's
19 returns to be filed on a quarter-annual basis, with the return
20 for January, February and March of a given year being due by
21 April 30 of such year; with the return for April, May and June
22 of a given year being due by July 31 of such year; with the
23 return for July, August, and September of a given year being
24 due by October 31 of such year; and with the return for
25 October, November and December of a given year being due by
26 January 31 of the following year.

1 If the average monthly tax liability of the self-assessing
2 purchaser to the Department does not exceed \$1,000, the
3 Department may authorize the self-assessing purchaser's
4 returns to be filed on an annual basis, with the return for a
5 given year being due by January 31 of the following year.

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

9 Notwithstanding any other provision in this Law concerning
10 the time within which a self-assessing purchaser may file a
11 return, any such self-assessing purchaser who ceases to be
12 responsible for filing returns under this Law shall file a
13 final return under this Law with the Department not more than
14 one month thereafter.

15 Each self-assessing purchaser whose average monthly
16 liability to the Department pursuant to this Section was
17 \$10,000 or more during the preceding calendar year, excluding
18 the month of highest liability and the month of lowest
19 liability during such calendar year, and which is not operated
20 by a unit of local government, shall make estimated payments to
21 the Department on or before the 7th, 15th, 22nd and last day of
22 the month during which tax liability to the Department is
23 incurred in an amount not less than the lower of either 22.5%
24 of such self-assessing purchaser's actual tax liability for the
25 month or 25% of such self-assessing purchaser's actual tax
26 liability for the same calendar month of the preceding year.

1 The amount of such quarter-monthly payments shall be credited
2 against the final tax liability of the self-assessing
3 purchaser's return for that month. An outstanding credit
4 approved by the Department or a credit memorandum issued by the
5 Department arising from the self-assessing purchaser's
6 overpayment of the self-assessing purchaser's final tax
7 liability for any month may be applied to reduce the amount of
8 any subsequent quarter-monthly payment or credited against the
9 final tax liability of such self-assessing purchaser's return
10 for any subsequent month. If any quarter-monthly payment is not
11 paid at the time or in the amount required by this Section,
12 such person shall be liable for penalty and interest on the
13 difference between the minimum amount due as a payment and the
14 amount of such payment actually and timely paid, except insofar
15 as such person has previously made payments for that month to
16 the Department in excess of the minimum payments previously
17 due.

18 If the Director finds that the information required for the
19 making of an accurate return cannot reasonably be compiled by a
20 self-assessing purchaser within 15 days after the close of the
21 calendar month for which a return is to be made, the Director
22 may grant an extension of time for the filing of such return
23 for a period of not to exceed 31 calendar days. The granting of
24 such an extension may be conditioned upon the deposit by such
25 self-assessing purchaser with the Department of an amount of
26 money not exceeding the amount estimated by the Director to be

1 due with the return so extended. All such deposits shall be
2 credited against such self-assessing purchaser's liabilities
3 under this Law. If the deposit exceeds such self-assessing
4 purchaser's present and probable future liabilities under this
5 Law, the Department shall issue to such self-assessing
6 purchaser a credit memorandum, which may be assigned by such
7 self-assessing purchaser to a similar person under this Law, in
8 accordance with reasonable rules and regulations to be
9 prescribed by the Department.

10 The self-assessing purchaser making the return provided
11 for in this Section shall, at the time of making such return,
12 pay to the Department the amount of tax imposed by this Law.

13 Until October 1, 2002, a self-assessing purchaser who has
14 an average monthly tax liability of \$10,000 or more shall make
15 all payments required by rules of the Department by electronic
16 funds transfer. The term "average monthly tax liability" shall
17 be the sum of the self-assessing purchaser's liabilities under
18 this Law for the immediately preceding calendar year divided by
19 12. Beginning on October 1, 2002, a taxpayer who has a tax
20 liability in the amount set forth in subsection (b) of Section
21 2505-210 of the Department of Revenue Law shall make all
22 payments required by rules of the Department by electronic
23 funds transfer. Any self-assessing purchaser not required to
24 make payments by electronic funds transfer may make payments by
25 electronic funds transfer with the permission of the
26 Department. All self-assessing purchasers required to make

1 payments by electronic funds transfer and any self-assessing
2 purchasers authorized to voluntarily make payments by
3 electronic funds transfer shall make those payments in the
4 manner authorized by the Department.

5 If any payment provided for in this Section exceeds the
6 self-assessing purchaser's liabilities under this Act, as
7 shown on an original return, the Department may authorize the
8 self-assessing purchaser to credit such excess payment against
9 liability subsequently to be remitted to the Department under
10 this Act, in accordance with reasonable rules adopted by the
11 Department.

12 Through June 30, 2004, each month the Department shall pay
13 into the Public Utility Fund in the State treasury an amount
14 determined by the Director to be equal to 3.0% of the funds
15 received by the Department pursuant to this Section. Through
16 June 30, 2004, the remainder of all moneys received by the
17 Department under this Section shall be paid into the General
18 Revenue Fund in the State treasury. Beginning on July 1, 2004,
19 of the 3% of the funds received pursuant to this Section, each
20 month the Department shall pay \$416,667 into the General
21 Revenue Fund and the balance shall be paid into the Public
22 Utility Fund in the State treasury.

23 (Source: P.A. 92-492, eff. 1-1-02; 93-839, eff. 7-30-04.)

24 Section 70. The Illinois Pull Tabs and Jar Games Act is
25 amended by changing Section 5 as follows:

1 (230 ILCS 20/5) (from Ch. 120, par. 1055)

2 Sec. 5. Payments; returns. There shall be paid to the
3 Department of Revenue 5% of the gross proceeds of any pull tabs
4 and jar games conducted under this Act. Such payments shall be
5 made 4 times per year, between the first and the 20th day of
6 April, July, October and January. Accompanying each payment
7 shall be a return, on forms prescribed by the Department of
8 Revenue. Failure to submit either the payment or the return
9 within the specified time shall result in suspension or
10 revocation of the license. Tax returns filed pursuant to this
11 Act shall not be confidential and shall be available for public
12 inspection. All payments made to the Department of Revenue
13 under this Act shall be deposited as follows:

14 (a) 50% shall be deposited in the Common School Fund;

15 and

16 (b) 50% shall be deposited in the Illinois Gaming Law
17 Enforcement Fund. Of the monies deposited in the Illinois
18 Gaming Law Enforcement Fund under this Section, the General
19 Assembly shall appropriate two-thirds to the Department of
20 Revenue, Department of State Police and the Office of the
21 Attorney General for State law enforcement purposes, and
22 one-third shall be appropriated to the Department of
23 Revenue for the purpose of distribution in the form of
24 grants to counties or municipalities for law enforcement
25 purposes. The amounts of grants to counties or

1 municipalities shall bear the same ratio as the number of
2 licenses issued in counties or municipalities bears to the
3 total number of licenses issued in the State. In computing
4 the number of licenses issued in a county, licenses issued
5 for locations within a municipality's boundaries shall be
6 excluded.

7 The provisions of Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f,
8 5g, 5h, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, 10, 11 and 12 of the
9 Retailers' Occupation Tax Act, and Section 3-7 of the Uniform
10 Penalty and Interest Act, which are not inconsistent with this
11 Act shall apply, as far as practicable, to the subject matter
12 of this Act to the same extent as if such provisions were
13 included in this Act. For the purposes of this Act, references
14 in such incorporated Sections of the Retailers' Occupation Tax
15 Act to retailers, sellers or persons engaged in the business of
16 selling tangible personal property means persons engaged in
17 conducting pull tabs and jar games and references in such
18 incorporated Sections of the Retailers' Occupation Tax Act to
19 sales of tangible personal property mean the conducting of pull
20 tabs and jar games and the making of charges for participating
21 in such drawings.

22 If any payment provided for in this Section exceeds the
23 taxpayer's liabilities under this Act, as shown on an original
24 return, the taxpayer may credit such excess payment against
25 liability subsequently to be remitted to the Department under
26 this Act, in accordance with reasonable rules adopted by the

1 Department.

2 (Source: P.A. 95-228, eff. 8-16-07.)

3 Section 75. The Bingo License and Tax Act is amended by
4 changing Section 3 as follows:

5 (230 ILCS 25/3) (from Ch. 120, par. 1103)

6 Sec. 3. Payments; returns. There shall be paid to the
7 Department of Revenue, 5% of the gross proceeds of any game of
8 bingo conducted under the provision of this Act. Such payments
9 shall be made 4 times per year, between the first and the 20th
10 day of April, July, October and January. Accompanying each
11 payment shall be a return, on forms prescribed by the
12 Department of Revenue. Failure to submit either the payment or
13 the return within the specified time may result in suspension
14 or revocation of the license. Tax returns filed pursuant to
15 this Act shall not be confidential and shall be available for
16 public inspection.

17 If any payment provided for in this Section exceeds the
18 taxpayer's liabilities under this Act, as shown on an original
19 return, the taxpayer may credit such excess payment against
20 liability subsequently to be remitted to the Department under
21 this Act, in accordance with reasonable rules adopted by the
22 Department.

23 All payments made to the Department of Revenue under this
24 Section shall be deposited as follows:

1 (1) 50% shall be deposited in the Mental Health Fund;

2 and

3 (2) 50% shall be deposited in the Common School Fund.

4 The provisions of Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f,
5 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, 10, 11 and 12 of the Retailers'
6 Occupation Tax Act and Section 3-7 of the Uniform Penalty and
7 Interest Act, which are not inconsistent with this Act, shall
8 apply, as far as practicable, to the subject matter of this Act
9 to the same extent as if such provisions were included in this
10 Act. For the purposes of this Act, references in such
11 incorporated Sections of the Retailers' Occupation Tax Act to
12 retailers, sellers or persons engaged in the business of
13 selling tangible personal property means persons engaged in
14 conducting bingo games, and references in such incorporated
15 Sections of the Retailers' Occupation Tax Act to sales of
16 tangible personal property mean the conducting of bingo games
17 and the making of charges for playing such games.

18 (Source: P.A. 95-228, eff. 8-16-07.)

19 Section 80. The Charitable Games Act is amended by changing
20 Section 9 as follows:

21 (230 ILCS 30/9) (from Ch. 120, par. 1129)

22 Sec. 9. Payments; returns. There shall be paid to the
23 Department of Revenue, 5% of the net proceeds of charitable
24 games conducted under the provisions of this Act. Such payments

1 shall be made within 30 days after the completion of the games.
2 Accompanying each payment shall be a return, on forms
3 prescribed by the Department of Revenue. Failure to submit
4 either the payment or the return within the specified time may
5 result in suspension or revocation of the license. Tax returns
6 filed pursuant to this Act shall not be confidential and shall
7 be available for public inspection.

8 The provisions of Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f,
9 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, 10, 11 and 12 of the Retailers'
10 Occupation Tax Act, and Section 3-7 of the Uniform Penalty and
11 Interest Act, which are not inconsistent with this Act shall
12 apply, as far as practicable, to the subject matter of this Act
13 to the same extent as if such provisions were included in this
14 Act. For the purposes of this Act, references in such
15 incorporated Sections of the Retailers' Occupation Tax Act to
16 retailers, sellers or persons engaged in the business of
17 selling tangible personal property means persons engaged in
18 conducting charitable games, and references in such
19 incorporated Sections of the Retailers' Occupation Tax Act to
20 sales of tangible personal property mean the conducting of
21 charitable games and the making of charges for playing such
22 games.

23 If any payment provided for in this Section exceeds the
24 taxpayer's liabilities under this Act, as shown on an original
25 return, the taxpayer may credit such excess payment against
26 liability subsequently to be remitted to the Department under

1 this Act, in accordance with reasonable rules adopted by the
2 Department.

3 All payments made to the Department of Revenue under this
4 Section shall be deposited into the Illinois Gaming Law
5 Enforcement Fund of the State Treasury.

6 (Source: P.A. 98-377, eff. 1-1-14.)

7 Section 85. The Liquor Control Act of 1934 is amended by
8 changing Section 8-2 as follows:

9 (235 ILCS 5/8-2) (from Ch. 43, par. 159)

10 Sec. 8-2. Payments; reports. It is the duty of each
11 manufacturer with respect to alcoholic liquor produced or
12 imported by such manufacturer, or purchased tax-free by such
13 manufacturer from another manufacturer or importing
14 distributor, and of each importing distributor as to alcoholic
15 liquor purchased by such importing distributor from foreign
16 importers or from anyone from any point in the United States
17 outside of this State or purchased tax-free from another
18 manufacturer or importing distributor, to pay the tax imposed
19 by Section 8-1 to the Department of Revenue on or before the
20 15th day of the calendar month following the calendar month in
21 which such alcoholic liquor is sold or used by such
22 manufacturer or by such importing distributor other than in an
23 authorized tax-free manner or to pay that tax electronically as
24 provided in this Section.

1 Each manufacturer and each importing distributor shall
2 make payment under one of the following methods: (1) on or
3 before the 15th day of each calendar month, file in person or
4 by United States first-class mail, postage pre-paid, with the
5 Department of Revenue, on forms prescribed and furnished by the
6 Department, a report in writing in such form as may be required
7 by the Department in order to compute, and assure the accuracy
8 of, the tax due on all taxable sales and uses of alcoholic
9 liquor occurring during the preceding month. Payment of the tax
10 in the amount disclosed by the report shall accompany the
11 report or, (2) on or before the 15th day of each calendar
12 month, electronically file with the Department of Revenue, on
13 forms prescribed and furnished by the Department, an electronic
14 report in such form as may be required by the Department in
15 order to compute, and assure the accuracy of, the tax due on
16 all taxable sales and uses of alcoholic liquor occurring during
17 the preceding month. An electronic payment of the tax in the
18 amount disclosed by the report shall accompany the report. A
19 manufacturer or distributor who files an electronic report and
20 electronically pays the tax imposed pursuant to Section 8-1 to
21 the Department of Revenue on or before the 15th day of the
22 calendar month following the calendar month in which such
23 alcoholic liquor is sold or used by that manufacturer or
24 importing distributor other than in an authorized tax-free
25 manner shall pay to the Department the amount of the tax
26 imposed pursuant to Section 8-1, less a discount which is

1 allowed to reimburse the manufacturer or importing distributor
2 for the expenses incurred in keeping and maintaining records,
3 preparing and filing the electronic returns, remitting the tax,
4 and supplying data to the Department upon request.

5 The discount shall be in an amount as follows:

6 (1) For original returns due on or after January 1,
7 2003 through September 30, 2003, the discount shall be
8 1.75% or \$1,250 per return, whichever is less;

9 (2) For original returns due on or after October 1,
10 2003 through September 30, 2004, the discount shall be 2%
11 or \$3,000 per return, whichever is less; and

12 (3) For original returns due on or after October 1,
13 2004, the discount shall be 2% or \$2,000 per return,
14 whichever is less.

15 The Department may, if it deems it necessary in order to
16 insure the payment of the tax imposed by this Article, require
17 returns to be made more frequently than and covering periods of
18 less than a month. Such return shall contain such further
19 information as the Department may reasonably require.

20 It shall be presumed that all alcoholic liquors acquired or
21 made by any importing distributor or manufacturer have been
22 sold or used by him in this State and are the basis for the tax
23 imposed by this Article unless proven, to the satisfaction of
24 the Department, that such alcoholic liquors are (1) still in
25 the possession of such importing distributor or manufacturer,
26 or (2) prior to the termination of possession have been lost by

1 theft or through unintentional destruction, or (3) that such
2 alcoholic liquors are otherwise exempt from taxation under this
3 Act.

4 If any payment provided for in this Section exceeds the
5 manufacturer's or importing distributor's liabilities under
6 this Act, as shown on an original report, the manufacturer or
7 importing distributor may credit such excess payment against
8 liability subsequently to be remitted to the Department under
9 this Act, in accordance with reasonable rules adopted by the
10 Department. If the Department subsequently determines that all
11 or any part of the credit taken was not actually due to the
12 manufacturer or importing distributor, the manufacturer's or
13 importing distributor's discount shall be reduced by an amount
14 equal to the difference between the discount as applied to the
15 credit taken and that actually due, and the manufacturer or
16 importing distributor shall be liable for penalties and
17 interest on such difference.

18 The Department may require any foreign importer to file
19 monthly information returns, by the 15th day of the month
20 following the month which any such return covers, if the
21 Department determines this to be necessary to the proper
22 performance of the Department's functions and duties under this
23 Act. Such return shall contain such information as the
24 Department may reasonably require.

25 Every manufacturer and importing distributor shall also
26 file, with the Department, a bond in an amount not less than

1 \$1,000 and not to exceed \$100,000 on a form to be approved by,
2 and with a surety or sureties satisfactory to, the Department.
3 Such bond shall be conditioned upon the manufacturer or
4 importing distributor paying to the Department all monies
5 becoming due from such manufacturer or importing distributor
6 under this Article. The Department shall fix the penalty of
7 such bond in each case, taking into consideration the amount of
8 alcoholic liquor expected to be sold and used by such
9 manufacturer or importing distributor, and the penalty fixed by
10 the Department shall be sufficient, in the Department's
11 opinion, to protect the State of Illinois against failure to
12 pay any amount due under this Article, but the amount of the
13 penalty fixed by the Department shall not exceed twice the
14 amount of tax liability of a monthly return, nor shall the
15 amount of such penalty be less than \$1,000. The Department
16 shall notify the Commission of the Department's approval or
17 disapproval of any such manufacturer's or importing
18 distributor's bond, or of the termination or cancellation of
19 any such bond, or of the Department's direction to a
20 manufacturer or importing distributor that he must file
21 additional bond in order to comply with this Section. The
22 Commission shall not issue a license to any applicant for a
23 manufacturer's or importing distributor's license unless the
24 Commission has received a notification from the Department
25 showing that such applicant has filed a satisfactory bond with
26 the Department hereunder and that such bond has been approved

1 by the Department. Failure by any licensed manufacturer or
2 importing distributor to keep a satisfactory bond in effect
3 with the Department or to furnish additional bond to the
4 Department, when required hereunder by the Department to do so,
5 shall be grounds for the revocation or suspension of such
6 manufacturer's or importing distributor's license by the
7 Commission. If a manufacturer or importing distributor fails to
8 pay any amount due under this Article, his bond with the
9 Department shall be deemed forfeited, and the Department may
10 institute a suit in its own name on such bond.

11 After notice and opportunity for a hearing the State
12 Commission may revoke or suspend the license of any
13 manufacturer or importing distributor who fails to comply with
14 the provisions of this Section. Notice of such hearing and the
15 time and place thereof shall be in writing and shall contain a
16 statement of the charges against the licensee. Such notice may
17 be given by United States registered or certified mail with
18 return receipt requested, addressed to the person concerned at
19 his last known address and shall be given not less than 7 days
20 prior to the date fixed for the hearing. An order revoking or
21 suspending a license under the provisions of this Section may
22 be reviewed in the manner provided in Section 7-10 of this Act.
23 No new license shall be granted to a person whose license has
24 been revoked for a violation of this Section or, in case of
25 suspension, shall such suspension be terminated until he has
26 paid to the Department all taxes and penalties which he owes

1 the State under the provisions of this Act.

2 Every manufacturer or importing distributor who has, as
3 verified by the Department, continuously complied with the
4 conditions of the bond under this Act for a period of 2 years
5 shall be considered to be a prior continuous compliance
6 taxpayer. In determining the consecutive period of time for
7 qualification as a prior continuous compliance taxpayer, any
8 consecutive period of time of qualifying compliance
9 immediately prior to the effective date of this amendatory Act
10 of 1987 shall be credited to any manufacturer or importing
11 distributor.

12 A manufacturer or importing distributor that is a prior
13 continuous compliance taxpayer under this Section and becomes a
14 successor as the result of an acquisition, merger, or
15 consolidation of a manufacturer or importing distributor shall
16 be deemed to be a prior continuous compliance taxpayer with
17 respect to the acquired, merged, or consolidated entity.

18 Every prior continuous compliance taxpayer shall be exempt
19 from the bond requirements of this Act until the Department has
20 determined the taxpayer to be delinquent in the filing of any
21 return or deficient in the payment of any tax under this Act.
22 Any taxpayer who fails to pay an admitted or established
23 liability under this Act may also be required to post bond or
24 other acceptable security with the Department guaranteeing the
25 payment of such admitted or established liability.

26 The Department shall discharge any surety and shall release

1 and return any bond or security deposit assigned, pledged or
2 otherwise provided to it by a taxpayer under this Section
3 within 30 days after: (1) such taxpayer becomes a prior
4 continuous compliance taxpayer; or (2) such taxpayer has ceased
5 to collect receipts on which he is required to remit tax to the
6 Department, has filed a final tax return, and has paid to the
7 Department an amount sufficient to discharge his remaining tax
8 liability as determined by the Department under this Act.

9 (Source: P.A. 95-769, eff. 7-29-08.)

10 Section 90. The Energy Assistance Act is amended by adding
11 Section 19 as follows:

12 (305 ILCS 20/19 new)

13 Sec. 19. Application of Retailers' Occupation Tax
14 provisions. All the provisions of Sections 3, 4, 5, 5a, 5b, 5c,
15 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, and 13 of
16 the Retailers' Occupation Tax Act that are not inconsistent
17 with this Act apply, as far as practicable, to the surcharge
18 imposed by this Act to the same extent as if those provisions
19 were included in this Act. References in the incorporated
20 Sections of the Retailers' Occupation Tax Act to retailers, to
21 sellers, or to persons engaged in the business of selling
22 tangible personal property mean persons required to remit the
23 charge imposed under this Act.

1 Section 95. The Environmental Protection Act is amended by
2 changing Section 55.10 as follows:

3 (415 ILCS 5/55.10) (from Ch. 111 1/2, par. 1055.10)

4 Sec. 55.10. Tax returns by retailer.

5 (a) Except as otherwise provided in this Section, for
6 returns due on or before January 31, 2010, each retailer of
7 tires maintaining a place of business in this State shall make
8 a return to the Department of Revenue on a quarter annual
9 basis, with the return for January, February and March of a
10 given year being due by April 30 of that year; with the return
11 for April, May and June of a given year being due by July 31 of
12 that year; with the return for July, August and September of a
13 given year being due by October 31 of that year; and with the
14 return for October, November and December of a given year being
15 due by January 31 of the following year.

16 For returns due after January 31, 2010, each retailer of
17 tires maintaining a place of business in this State shall make
18 a return to the Department of Revenue on a quarter annual
19 basis, with the return for January, February, and March of a
20 given year being due by April 20 of that year; with the return
21 for April, May, and June of a given year being due by July 20 of
22 that year; with the return for July, August, and September of a
23 given year being due by October 20 of that year; and with the
24 return for October, November, and December of a given year
25 being due by January 20 of the following year.

1 Notwithstanding any other provision of this Section to the
2 contrary, the return for October, November, and December of
3 2009 is due by February 20, 2010.

4 (b) Each return made to the Department of Revenue shall
5 state:

6 (1) the name of the retailer;

7 (2) the address of the retailer's principal place of
8 business, and the address of the principal place of
9 business (if that is a different address) from which the
10 retailer engages in the business of making retail sales of
11 tires;

12 (3) total number of tires sold at retail for the
13 preceding calendar quarter;

14 (4) the amount of tax due; and

15 (5) such other reasonable information as the
16 Department of Revenue may require.

17 If any payment provided for in this Section exceeds the
18 retailer's liabilities under this Act, as shown on an original
19 return, the retailer may credit such excess payment against
20 liability subsequently to be remitted to the Department under
21 this Act, in accordance with reasonable rules adopted by the
22 Department. If the Department subsequently determines that all
23 or any part of the credit taken was not actually due to the
24 retailer, the retailer's discount shall be reduced by the
25 monetary amount of the discount applicable to the difference
26 between the credit taken and that actually due, and the

1 retailer shall be liable for penalties and interest on such
2 difference.

3 Notwithstanding any other provision of this Act concerning
4 the time within which a retailer may file his return, in the
5 case of any retailer who ceases to engage in the retail sale of
6 tires, the retailer shall file a final return under this Act
7 with the Department of Revenue not more than one month after
8 discontinuing that business.

9 (Source: P.A. 96-520, eff. 8-14-09.)

10 Section 100. The Environmental Impact Fee Law is amended by
11 changing Section 315 as follows:

12 (415 ILCS 125/315)

13 (Section scheduled to be repealed on January 1, 2025)

14 Sec. 315. Fee on receivers of fuel for sale or use;
15 collection and reporting. A person that is required to pay the
16 fee imposed by this Law shall pay the fee to the Department by
17 return showing all fuel purchased, acquired, or received and
18 sold, distributed or used during the preceding calendar month,
19 including losses of fuel as the result of evaporation or
20 shrinkage due to temperature variations, and such other
21 reasonable information as the Department may require. Losses of
22 fuel as the result of evaporation or shrinkage due to
23 temperature variations may not exceed 1% of the total gallons
24 in storage at the beginning of the month, plus the receipts of

1 gallonage during the month, minus the gallonage remaining in
2 storage at the end of the month. Any loss reported that is in
3 excess of this amount shall be subject to the fee imposed by
4 Section 310 of this Law. On and after July 1, 2001, for each
5 6-month period January through June, net losses of fuel (for
6 each category of fuel that is required to be reported on a
7 return) as the result of evaporation or shrinkage due to
8 temperature variations may not exceed 1% of the total gallons
9 in storage at the beginning of each January, plus the receipts
10 of gallonage each January through June, minus the gallonage
11 remaining in storage at the end of each June. On and after July
12 1, 2001, for each 6-month period July through December, net
13 losses of fuel (for each category of fuel that is required to
14 be reported on a return) as the result of evaporation or
15 shrinkage due to temperature variations may not exceed 1% of
16 the total gallons in storage at the beginning of each July,
17 plus the receipts of gallonage each July through December,
18 minus the gallonage remaining in storage at the end of each
19 December. Any net loss reported that is in excess of this
20 amount shall be subject to the fee imposed by Section 310 of
21 this Law. For purposes of this Section, "net loss" means the
22 number of gallons gained through temperature variations minus
23 the number of gallons lost through temperature variations or
24 evaporation for each of the respective 6-month periods.

25 The return shall be prescribed by the Department and shall
26 be filed between the 1st and 20th days of each calendar month.

1 The Department may, in its discretion, combine the return filed
2 under this Law with the return filed under Section 2b of the
3 Motor Fuel Tax Law. If the return is timely filed, the receiver
4 may take a discount of 2% through June 30, 2003 and 1.75%
5 thereafter to reimburse himself for the expenses incurred in
6 keeping records, preparing and filing returns, collecting and
7 remitting the fee, and supplying data to the Department on
8 request. However, the discount applies only to the amount of
9 the fee payment that accompanies a return that is timely filed
10 in accordance with this Section.

11 If any payment provided for in this Section exceeds the
12 receiver's liabilities under this Act, as shown on an original
13 return, the Department may authorize the receiver to credit
14 such excess payment against liability subsequently to be
15 remitted to the Department under this Act, in accordance with
16 reasonable rules adopted by the Department. If the Department
17 subsequently determines that all or any part of the credit
18 taken was not actually due to the receiver, the receiver's
19 discount shall be reduced by an amount equal to the difference
20 between the discount as applied to the credit taken and that
21 actually due, and that receiver shall be liable for penalties
22 and interest on such difference.

23 (Source: P.A. 92-30, eff. 7-1-01; 93-32, eff. 6-20-03.)

24 Section 105. The Drycleaner Environmental Response Trust
25 Fund Act is amended by changing Section 65 as follows:

1 (415 ILCS 135/65)

2 (Section scheduled to be repealed on January 1, 2020)

3 Sec. 65. Drycleaning solvent tax.

4 (a) On and after January 1, 1998, a tax is imposed upon the
5 use of drycleaning solvent by a person engaged in the business
6 of operating a drycleaning facility in this State at the rate
7 of \$3.50 per gallon of perchloroethylene or other chlorinated
8 drycleaning solvents used in drycleaning operations, \$0.35 per
9 gallon of petroleum-based drycleaning solvent, and \$1.75 per
10 gallon of green solvents, unless the green solvent is used at a
11 virgin facility, in which case the rate is \$0.35 per gallon.
12 The Council shall determine by rule which products are
13 chlorine-based solvents, which products are petroleum-based
14 solvents, and which products are green solvents. All
15 drycleaning solvents shall be considered chlorinated solvents
16 unless the Council determines that the solvents are
17 petroleum-based drycleaning solvents or green solvents.

18 (b) The tax imposed by this Act shall be collected from the
19 purchaser at the time of sale by a seller of drycleaning
20 solvents maintaining a place of business in this State and
21 shall be remitted to the Department of Revenue under the
22 provisions of this Act.

23 (c) The tax imposed by this Act that is not collected by a
24 seller of drycleaning solvents shall be paid directly to the
25 Department of Revenue by the purchaser or end user who is

1 subject to the tax imposed by this Act.

2 (d) No tax shall be imposed upon the use of drycleaning
3 solvent if the drycleaning solvent will not be used in a
4 drycleaning facility or if a floor stock tax has been imposed
5 and paid on the drycleaning solvent. Prior to the purchase of
6 the solvent, the purchaser shall provide a written and signed
7 certificate to the drycleaning solvent seller stating:

8 (1) the name and address of the purchaser;

9 (2) the purchaser's signature and date of signing; and

10 (3) one of the following:

11 (A) that the drycleaning solvent will not be used
12 in a drycleaning facility; or

13 (B) that a floor stock tax has been imposed and
14 paid on the drycleaning solvent.

15 (e) On January 1, 1998, there is imposed on each operator
16 of a drycleaning facility a tax on drycleaning solvent held by
17 the operator on that date for use in a drycleaning facility.
18 The tax imposed shall be the tax that would have been imposed
19 under subsection (a) if the drycleaning solvent held by the
20 operator on that date had been purchased by the operator during
21 the first year of this Act.

22 (f) On or before the 25th day of the 1st month following
23 the end of the calendar quarter, a seller of drycleaning
24 solvents who has collected a tax pursuant to this Section
25 during the previous calendar quarter, or a purchaser or end
26 user of drycleaning solvents required under subsection (c) to

1 submit the tax directly to the Department, shall file a return
2 with the Department of Revenue. The return shall be filed on a
3 form prescribed by the Department of Revenue and shall contain
4 information that the Department of Revenue reasonably
5 requires, but at a minimum will require the reporting of the
6 volume of drycleaning solvent sold to each licensed drycleaner.
7 The Department of Revenue shall report quarterly to the Council
8 the volume of drycleaning solvent purchased for the quarter by
9 each licensed drycleaner. Each seller of drycleaning solvent
10 maintaining a place of business in this State who is required
11 or authorized to collect the tax imposed by this Act shall pay
12 to the Department the amount of the tax at the time when he or
13 she is required to file his or her return for the period during
14 which the tax was collected. Purchasers or end users remitting
15 the tax directly to the Department under subsection (c) shall
16 file a return with the Department of Revenue and pay the tax so
17 incurred by the purchaser or end user during the preceding
18 calendar quarter.

19 Except as provided in this Section, the seller of
20 drycleaning solvents filing the return under this Section
21 shall, at the time of filing the return, pay to the Department
22 the amount of tax imposed by this Act less a discount of 1.75%,
23 or \$5 per calendar year, whichever is greater. Failure to
24 timely file the returns and provide to the Department the data
25 requested under this Act will result in disallowance of the
26 reimbursement discount.

1 (g) The tax on drycleaning solvents used in drycleaning
2 facilities and the floor stock tax shall be administered by
3 Department of Revenue under rules adopted by that Department.

4 (h) On and after January 1, 1998, no person shall knowingly
5 sell or transfer drycleaning solvent to an operator of a
6 drycleaning facility that is not licensed by the Council under
7 Section 60.

8 (i) The Department of Revenue may adopt rules as necessary
9 to implement this Section.

10 (j) If any payment provided for in this Section exceeds the
11 seller's liabilities under this Act, as shown on an original
12 return, the seller may credit such excess payment against
13 liability subsequently to be remitted to the Department under
14 this Act, in accordance with reasonable rules adopted by the
15 Department. If the Department subsequently determines that all
16 or any part of the credit taken was not actually due to the
17 seller, the seller's discount shall be reduced by an amount
18 equal to the difference between the discount as applied to the
19 credit taken and that actually due, and the seller shall be
20 liable for penalties and interest on such difference.

21 (Source: P.A. 96-774, eff. 1-1-10.)

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