



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB0137

Introduced 1/17/2025, by Sen. Craig Wilcox

SYNOPSIS AS INTRODUCED:

35 ILCS 105/9
35 ILCS 110/9
35 ILCS 115/9
35 ILCS 120/3

from Ch. 120, par. 439.109

Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that, if the retailer or serviceman reports less than \$50,000 in sales during the month for which the return is filed, then the vendor's discount for that retailer or serviceman shall be 3.5% (currently, 1.75%) of the amount collected or \$5 per calendar year, whichever is greater. Effective immediately.

LRB104 06145 HLH 18218 b

1 AN ACT concerning revenue.

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

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

6 (35 ILCS 105/9)

7 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
8 and trailers that are required to be registered with an agency
9 of this State, each retailer required or authorized to collect
10 the tax imposed by this Act shall pay to the Department the
11 amount of such tax (except as otherwise provided) at the time
12 when he is required to file his return for the period during
13 which such tax was collected, less a vendor's discount ~~of 2.1%~~
14 ~~prior to January 1, 1990, and 1.75% on and after January 1,~~
15 ~~1990, or \$5 per calendar year, whichever is greater,~~ which is
16 allowed to reimburse the retailer for expenses incurred in
17 collecting the tax, keeping records, preparing and filing
18 returns, remitting the tax and supplying data to the
19 Department on request. For returns due before January 1, 2026,
20 the amount of the vendor's discount is 1.75% of the amount
21 collected or \$5 per calendar year, whichever is greater. For
22 returns due on or after January 1, 2026, if the retailer
23 reports \$50,000 or more in sales during the month for which the

1 return is filed, then the amount of the vendor's discount
2 shall be 1.75% of the amount collected or \$5 per calendar year,
3 whichever is greater. For returns due on or after January 1,
4 2026, if the retailer reports less than \$50,000 in sales
5 during the month for which the return is filed, then the amount
6 of the vendor's discount shall be 3.5% of the amount collected
7 or \$5 per calendar year, whichever is greater. Beginning with
8 returns due on or after January 1, 2025, the discount allowed
9 in this Section, the Retailers' Occupation Tax Act, the
10 Service Occupation Tax Act, and the Service Use Tax Act,
11 including any local tax administered by the Department and
12 reported on the same return, shall not exceed \$1,000 per month
13 in the aggregate for returns other than transaction returns
14 filed during the month. When determining the discount allowed
15 under this Section, retailers shall include the amount of tax
16 that would have been due at the 6.25% rate but for the 1.25%
17 rate imposed on sales tax holiday items under Public Act
18 102-700. The discount under this Section is not allowed for
19 the 1.25% portion of taxes paid on aviation fuel that is
20 subject to the revenue use requirements of 49 U.S.C. 47107(b)
21 and 49 U.S.C. 47133. When determining the discount allowed
22 under this Section, retailers shall include the amount of tax
23 that would have been due at the 1% rate but for the 0% rate
24 imposed under Public Act 102-700. In the case of retailers who
25 report and pay the tax on a transaction by transaction basis,
26 as provided in this Section, such discount shall be taken with

1 each such tax remittance instead of when such retailer files
2 his periodic return, but, beginning with returns due on or
3 after January 1, 2025, the discount allowed under this Section
4 and the Retailers' Occupation Tax Act, including any local tax
5 administered by the Department and reported on the same
6 transaction return, shall not exceed \$1,000 per month for all
7 transaction returns filed during the month. The discount
8 allowed under this Section is allowed only for returns that
9 are filed in the manner required by this Act. The Department
10 may disallow the discount for retailers whose certificate of
11 registration is revoked at the time the return is filed, but
12 only if the Department's decision to revoke the certificate of
13 registration has become final. A retailer need not remit that
14 part of any tax collected by him to the extent that he is
15 required to remit and does remit the tax imposed by the
16 Retailers' Occupation Tax Act, with respect to the sale of the
17 same property.

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

1 period.

2 In the case of leases, except as otherwise provided in
3 this Act, the lessor, in collecting the tax, may collect for
4 each tax return period only the tax applicable to that part of
5 the selling price actually received during such tax return
6 period.

7 Except as provided in this Section, on or before the
8 twentieth day of each calendar month, such retailer shall file
9 a return for the preceding calendar month. Such return shall
10 be filed on forms prescribed by the Department and shall
11 furnish such information as the Department may reasonably
12 require. The return shall include the gross receipts on food
13 for human consumption that is to be consumed off the premises
14 where it is sold (other than alcoholic beverages, food
15 consisting of or infused with adult use cannabis, soft drinks,
16 and food that has been prepared for immediate consumption)
17 which were received during the preceding calendar month,
18 quarter, or year, as appropriate, and upon which tax would
19 have been due but for the 0% rate imposed under Public Act
20 102-700. The return shall also include the amount of tax that
21 would have been due on food for human consumption that is to be
22 consumed off the premises where it is sold (other than
23 alcoholic beverages, food consisting of or infused with adult
24 use cannabis, soft drinks, and food that has been prepared for
25 immediate consumption) but for the 0% rate imposed under
26 Public Act 102-700.

1 On and after January 1, 2018, except for returns required
2 to be filed prior to January 1, 2023 for motor vehicles,
3 watercraft, aircraft, and trailers that are required to be
4 registered with an agency of this State, with respect to
5 retailers whose annual gross receipts average \$20,000 or more,
6 all returns required to be filed pursuant to this Act shall be
7 filed electronically. On and after January 1, 2023, with
8 respect to retailers whose annual gross receipts average
9 \$20,000 or more, all returns required to be filed pursuant to
10 this Act, including, but not limited to, returns for motor
11 vehicles, watercraft, aircraft, and trailers that are required
12 to be registered with an agency of this State, shall be filed
13 electronically. Retailers who demonstrate that they do not
14 have access to the Internet or demonstrate hardship in filing
15 electronically may petition the Department to waive the
16 electronic filing requirement.

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

24 1. The name of the seller;

25 2. The address of the principal place of business from
26 which he engages in the business of selling tangible

1 personal property at retail in this State;

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

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

9 5. The amount of tax due;

10 5-5. The signature of the taxpayer; and

11 6. Such other reasonable information as the Department
12 may require.

13 Each retailer required or authorized to collect the tax
14 imposed by this Act on aviation fuel sold at retail in this
15 State during the preceding calendar month shall, instead of
16 reporting and paying tax on aviation fuel as otherwise
17 required by this Section, report and pay such tax on a separate
18 aviation fuel tax return. The requirements related to the
19 return shall be as otherwise provided in this Section.
20 Notwithstanding any other provisions of this Act to the
21 contrary, retailers collecting tax on aviation fuel shall file
22 all aviation fuel tax returns and shall make all aviation fuel
23 tax payments by electronic means in the manner and form
24 required by the Department. For purposes of this Section,
25 "aviation fuel" means jet fuel and aviation gasoline.

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

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

4 Notwithstanding any other provision of this Act to the
5 contrary, retailers subject to tax on cannabis shall file all
6 cannabis tax returns and shall make all cannabis tax payments
7 by electronic means in the manner and form required by the
8 Department.

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

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

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

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

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

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

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

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

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

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

1 unless it finds that such change is seasonal in nature and not
2 likely to be long term. Quarter monthly payment status shall
3 be determined under this paragraph as if the rate reduction to
4 1.25% in Public Act 102-700 on sales tax holiday items had not
5 occurred. For quarter monthly payments due on or after July 1,
6 2023 and through June 30, 2024, "25% of the taxpayer's
7 liability for the same calendar month of the preceding year"
8 shall be determined as if the rate reduction to 1.25% in Public
9 Act 102-700 on sales tax holiday items had not occurred.
10 Quarter monthly payment status shall be determined under this
11 paragraph as if the rate reduction to 0% in Public Act 102-700
12 on food for human consumption that is to be consumed off the
13 premises where it is sold (other than alcoholic beverages,
14 food consisting of or infused with adult use cannabis, soft
15 drinks, and food that has been prepared for immediate
16 consumption) had not occurred. For quarter monthly payments
17 due under this paragraph on or after July 1, 2023 and through
18 June 30, 2024, "25% of the taxpayer's liability for the same
19 calendar month of the preceding year" shall be determined as
20 if the rate reduction to 0% in Public Act 102-700 had not
21 occurred. If any such quarter monthly payment is not paid at
22 the time or in the amount required by this Section, then the
23 taxpayer shall be liable for penalties and interest on the
24 difference between the minimum amount due and the amount of
25 such quarter monthly payment actually and timely paid, except
26 insofar as the taxpayer has previously made payments for that

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

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

1 accordance with reasonable rules and regulations prescribed by
2 the Department. If the Department subsequently determines that
3 all or any part of the credit taken was not actually due to the
4 taxpayer, the taxpayer's vendor's discount shall be reduced,
5 if necessary, to reflect the difference between the credit
6 taken and that actually due, and the taxpayer shall be liable
7 for penalties and interest on such difference.

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

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

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

1 monthly returns.

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

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

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

6 In addition, with respect to motor vehicles, watercraft,
7 aircraft, and trailers that are required to be registered with
8 an agency of this State, every person who is engaged in the
9 business of leasing or renting such items and who, in
10 connection with such business, sells any such item to a
11 retailer for the purpose of resale is, notwithstanding any
12 other provision of this Section to the contrary, authorized to
13 meet the return-filing requirement of this Act by reporting
14 the transfer of all the aircraft, watercraft, motor vehicles,
15 or trailers transferred for resale during a month to the
16 Department on the same uniform invoice-transaction reporting
17 return form on or before the 20th of the month following the
18 month in which the transfer takes place. Notwithstanding any
19 other provision of this Act to the contrary, all returns filed
20 under this paragraph must be filed by electronic means in the
21 manner and form as required by the Department.

22 The transaction reporting return in the case of motor
23 vehicles or trailers that are required to be registered with
24 an agency of this State, shall be the same document as the
25 Uniform Invoice referred to in Section 5-402 of the Illinois
26 Vehicle Code and must show the name and address of the seller;

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

17 The transaction reporting return in the case of watercraft
18 and aircraft must show the name and address of the seller; the
19 name and address of the purchaser; the amount of the selling
20 price including the amount allowed by the retailer for
21 traded-in property, if any; the amount allowed by the retailer
22 for the traded-in tangible personal property, if any, to the
23 extent to which Section 2 of this Act allows an exemption for
24 the value of traded-in property; the balance payable after
25 deducting such trade-in allowance from the total selling
26 price; the amount of tax due from the retailer with respect to

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

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

20 With each such transaction reporting return, the retailer
21 shall remit the proper amount of tax due (or shall submit
22 satisfactory evidence that the sale is not taxable if that is
23 the case), to the Department or its agents, whereupon the
24 Department shall issue, in the purchaser's name, a tax receipt
25 (or a certificate of exemption if the Department is satisfied
26 that the particular sale is tax exempt) which such purchaser

1 may submit to the agency with which, or State officer with
2 whom, he must title or register the tangible personal property
3 that is involved (if titling or registration is required) in
4 support of such purchaser's application for an Illinois
5 certificate or other evidence of title or registration to such
6 tangible personal property.

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

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

1 credited by the Department to the proper retailer's account
2 with the Department, but without the vendor's discount
3 provided for in this Section being allowed. When the user pays
4 the tax directly to the Department, he shall pay the tax in the
5 same amount and in the same form in which it would be remitted
6 if the tax had been remitted to the Department by the retailer.

7 On and after January 1, 2025, with respect to the lease of
8 trailers, other than semitrailers as defined in Section 1-187
9 of the Illinois Vehicle Code, that are required to be
10 registered with an agency of this State and that are subject to
11 the tax on lease receipts under this Act, notwithstanding any
12 other provision of this Act to the contrary, for the purpose of
13 reporting and paying tax under this Act on those lease
14 receipts, lessors shall file returns in addition to and
15 separate from the transaction reporting return. Lessors shall
16 file those lease returns and make payment to the Department by
17 electronic means on or before the 20th day of each month
18 following the month, quarter, or year, as applicable, in which
19 lease receipts were received. All lease receipts received by
20 the lessor from the lease of those trailers during the same
21 reporting period shall be reported and tax shall be paid on a
22 single return form to be prescribed by the Department.

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

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

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

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

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

6 Beginning January 1, 1990, each month the Department shall
7 pay into the State and Local Sales Tax Reform Fund, a special
8 fund in the State Treasury which is hereby created, the net
9 revenue realized for the preceding month from the 1% tax
10 imposed under this Act.

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

18 Beginning January 1, 1990, each month the Department shall
19 pay into the State and Local Sales Tax Reform Fund, a special
20 fund in the State Treasury, 20% of the net revenue realized for
21 the preceding month from the 6.25% general rate on the selling
22 price of tangible personal property, other than (i) tangible
23 personal property which is purchased outside Illinois at
24 retail from a retailer and which is titled or registered by an
25 agency of this State's government and (ii) aviation fuel sold
26 on or after December 1, 2019. This exception for aviation fuel

1 only applies for so long as the revenue use requirements of 49
2 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

3 For aviation fuel sold on or after December 1, 2019, each
4 month the Department shall pay into the State Aviation Program
5 Fund 20% of the net revenue realized for the preceding month
6 from the 6.25% general rate on the selling price of aviation
7 fuel, less an amount estimated by the Department to be
8 required for refunds of the 20% portion of the tax on aviation
9 fuel under this Act, which amount shall be deposited into the
10 Aviation Fuel Sales Tax Refund Fund. The Department shall only
11 pay moneys into the State Aviation Program Fund and the
12 Aviation Fuels Sales Tax Refund Fund under this Act for so long
13 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
14 U.S.C. 47133 are binding on the State.

15 Beginning August 1, 2000, each month the Department shall
16 pay into the State and Local Sales Tax Reform Fund 100% of the
17 net revenue realized for the preceding month from the 1.25%
18 rate on the selling price of motor fuel and gasohol. If, in any
19 month, the tax on sales tax holiday items, as defined in
20 Section 3-6, is imposed at the rate of 1.25%, then the
21 Department shall pay 100% of the net revenue realized for that
22 month from the 1.25% rate on the selling price of sales tax
23 holiday items into the State and Local Sales Tax Reform Fund.

24 Beginning January 1, 1990, each month the Department shall
25 pay into the Local Government Tax Fund 16% of the net revenue
26 realized for the preceding month from the 6.25% general rate

1 on the selling price of tangible personal property which is
2 purchased outside Illinois at retail from a retailer and which
3 is titled or registered by an agency of this State's
4 government.

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

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

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

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

10 Beginning July 1, 2015, of the remainder of the moneys
11 received by the Department under this Act, the Service Use Tax
12 Act, the Service Occupation Tax Act, and the Retailers'
13 Occupation Tax Act, each month the Department shall deposit
14 \$500,000 into the State Crime Laboratory Fund.

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

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

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

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

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

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000

1	2004	103,000,000
2	2005	108,000,000
3	2006	113,000,000
4	2007	119,000,000
5	2008	126,000,000
6	2009	132,000,000
7	2010	139,000,000
8	2011	146,000,000
9	2012	153,000,000
10	2013	161,000,000
11	2014	170,000,000
12	2015	179,000,000
13	2016	189,000,000
14	2017	199,000,000
15	2018	210,000,000
16	2019	221,000,000
17	2020	233,000,000
18	2021	300,000,000
19	2022	300,000,000
20	2023	300,000,000
21	2024	300,000,000
22	2025	300,000,000
23	2026	300,000,000
24	2027	375,000,000
25	2028	375,000,000
26	2029	375,000,000

1	2030	375,000,000
2	2031	375,000,000
3	2032	375,000,000
4	2033	375,000,000
5	2034	375,000,000
6	2035	375,000,000
7	2036	450,000,000

8 and

9 each fiscal year

10 thereafter that bonds

11 are outstanding under

12 Section 13.2 of the

13 Metropolitan Pier and

14 Exposition Authority Act,

15 but not after fiscal year 2060.

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

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

3 Subject to payment of amounts into the Capital Projects
4 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
5 and the McCormick Place Expansion Project Fund pursuant to the
6 preceding paragraphs or in any amendments thereto hereafter
7 enacted, for aviation fuel sold on or after December 1, 2019,
8 the Department shall each month deposit into the Aviation Fuel
9 Sales Tax Refund Fund an amount estimated by the Department to
10 be required for refunds of the 80% portion of the tax on
11 aviation fuel under this Act. The Department shall only
12 deposit moneys into the Aviation Fuel Sales Tax Refund Fund
13 under this paragraph for so long as the revenue use
14 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
15 binding on the State.

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

24 Subject to payment of amounts into the Build Illinois
25 Fund, the McCormick Place Expansion Project Fund, the Illinois
26 Tax Increment Fund, and the Energy Infrastructure Fund

1 pursuant to the preceding paragraphs or in any amendments to
2 this Section hereafter enacted, beginning on the first day of
3 the first calendar month to occur on or after August 26, 2014
4 (the effective date of Public Act 98-1098), each month, from
5 the collections made under Section 9 of the Use Tax Act,
6 Section 9 of the Service Use Tax Act, Section 9 of the Service
7 Occupation Tax Act, and Section 3 of the Retailers' Occupation
8 Tax Act, the Department shall pay into the Tax Compliance and
9 Administration Fund, to be used, subject to appropriation, to
10 fund additional auditors and compliance personnel at the
11 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
12 the cash receipts collected during the preceding fiscal year
13 by the Audit Bureau of the Department under the Use Tax Act,
14 the Service Use Tax Act, the Service Occupation Tax Act, the
15 Retailers' Occupation Tax Act, and associated local occupation
16 and use taxes administered by the Department.

17 Subject to payments of amounts into the Build Illinois
18 Fund, the McCormick Place Expansion Project Fund, the Illinois
19 Tax Increment Fund, and the Tax Compliance and Administration
20 Fund as provided in this Section, beginning on July 1, 2018 the
21 Department shall pay each month into the Downstate Public
22 Transportation Fund the moneys required to be so paid under
23 Section 2-3 of the Downstate Public Transportation Act.

24 Subject to successful execution and delivery of a
25 public-private agreement between the public agency and private
26 entity and completion of the civic build, beginning on July 1,

2023, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and this Act, the Department shall deposit the following specified deposits in the aggregate from collections under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, as required under Section 8.25g of the State Finance Act for distribution consistent with the Public-Private Partnership for Civic and Transit Infrastructure Project Act. The moneys received by the Department pursuant to this Act and required to be deposited into the Civic and Transit Infrastructure Fund are subject to the pledge, claim, and charge set forth in Section 25-55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic build", "private entity", "public-private agreement", and "public agency" have the meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

Fiscal Year.....	Total Deposit
2024	\$200,000,000
2025	\$206,000,000
2026	\$212,200,000
2027	\$218,500,000
2028	\$225,100,000
2029	\$288,700,000
2030	\$298,900,000

1	2031	\$309,300,000
2	2032	\$320,100,000
3	2033	\$331,200,000
4	2034	\$341,200,000
5	2035	\$351,400,000
6	2036	\$361,900,000
7	2037	\$372,800,000
8	2038	\$384,000,000
9	2039	\$395,500,000
10	2040	\$407,400,000
11	2041	\$419,600,000
12	2042	\$432,200,000
13	2043	\$445,100,000

14 Beginning July 1, 2021 and until July 1, 2022, subject to
15 the payment of amounts into the State and Local Sales Tax
16 Reform Fund, the Build Illinois Fund, the McCormick Place
17 Expansion Project Fund, the Illinois Tax Increment Fund, and
18 the Tax Compliance and Administration Fund as provided in this
19 Section, the Department shall pay each month into the Road
20 Fund the amount estimated to represent 16% of the net revenue
21 realized from the taxes imposed on motor fuel and gasohol.
22 Beginning July 1, 2022 and until July 1, 2023, subject to the
23 payment of amounts into the State and Local Sales Tax Reform
24 Fund, the Build Illinois Fund, the McCormick Place Expansion
25 Project Fund, the Illinois Tax Increment Fund, and the Tax
26 Compliance and Administration Fund as provided in this

1 Section, the Department shall pay each month into the Road
2 Fund the amount estimated to represent 32% of the net revenue
3 realized from the taxes imposed on motor fuel and gasohol.
4 Beginning July 1, 2023 and until July 1, 2024, subject to the
5 payment of amounts into the State and Local Sales Tax Reform
6 Fund, the Build Illinois Fund, the McCormick Place Expansion
7 Project Fund, the Illinois Tax Increment Fund, and the Tax
8 Compliance and Administration Fund as provided in this
9 Section, the Department shall pay each month into the Road
10 Fund the amount estimated to represent 48% of the net revenue
11 realized from the taxes imposed on motor fuel and gasohol.
12 Beginning July 1, 2024 and until July 1, 2025, subject to the
13 payment of amounts into the State and Local Sales Tax Reform
14 Fund, the Build Illinois Fund, the McCormick Place Expansion
15 Project Fund, the Illinois Tax Increment Fund, and the Tax
16 Compliance and Administration Fund as provided in this
17 Section, the Department shall pay each month into the Road
18 Fund the amount estimated to represent 64% of the net revenue
19 realized from the taxes imposed on motor fuel and gasohol.
20 Beginning on July 1, 2025, subject to the payment of amounts
21 into the State and Local Sales Tax Reform Fund, the Build
22 Illinois Fund, the McCormick Place Expansion Project Fund, the
23 Illinois Tax Increment Fund, and the Tax Compliance and
24 Administration Fund as provided in this Section, the
25 Department shall pay each month into the Road Fund the amount
26 estimated to represent 80% of the net revenue realized from

1 the taxes imposed on motor fuel and gasohol. As used in this
2 paragraph "motor fuel" has the meaning given to that term in
3 Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the
4 meaning given to that term in Section 3-40 of this Act.

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

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

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

22 For greater simplicity of administration, manufacturers,
23 importers and wholesalers whose products are sold at retail in
24 Illinois by numerous retailers, and who wish to do so, may
25 assume the responsibility for accounting and paying to the
26 Department all tax accruing under this Act with respect to

1 such sales, if the retailers who are affected do not make
2 written objection to the Department to this arrangement.

3 (Source: P.A. 102-700, Article 60, Section 60-15, eff.
4 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;
5 102-1019, eff. 1-1-23; 103-154, eff. 6-30-23; 103-363, eff.
6 7-28-23; 103-592, Article 75, Section 75-5, eff. 1-1-25;
7 103-592, Article 110, Section 110-5, eff. 6-7-24; 103-1055,
8 eff. 12-20-24.)

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

11 (35 ILCS 110/9)

12 Sec. 9. Each serviceman required or authorized to collect
13 the tax herein imposed shall pay to the Department the amount
14 of such tax (except as otherwise provided) at the time when he
15 is required to file his return for the period during which such
16 tax was collected, less a vendor's discount ~~of 2.1% prior to~~
17 ~~January 1, 1990 and 1.75% on and after January 1, 1990, or \$5~~
18 ~~per calendar year, whichever is greater~~, which is allowed to
19 reimburse the serviceman for expenses incurred in collecting
20 the tax, keeping records, preparing and filing returns,
21 remitting the tax, and supplying data to the Department on
22 request. For returns due before January 1, 2026, the amount of
23 the vendor's discount is 1.75% of the amount collected or \$5
24 per calendar year, whichever is greater. For returns due on or

1 after January 1, 2026, if the serviceman reports \$50,000 or
2 more in sales during the month for which the return is filed,
3 then the amount of the vendor's discount shall be 1.75% of the
4 amount collected or \$5 per calendar year, whichever is
5 greater. For returns due on or after January 1, 2026, if the
6 serviceman reports less than \$50,000 in sales during the month
7 for which the return is filed, then the amount of the vendor's
8 discount shall be 3.5% of the amount collected or \$5 per
9 calendar year, whichever is greater. Beginning with returns
10 due on or after January 1, 2025, the vendor's discount allowed
11 in this Section, the Retailers' Occupation Tax Act, the
12 Service Occupation Tax Act, and the Use Tax Act, including any
13 local tax administered by the Department and reported on the
14 same return, shall not exceed \$1,000 per month in the
15 aggregate. When determining the discount allowed under this
16 Section, servicemen shall include the amount of tax that would
17 have been due at the 1% rate but for the 0% rate imposed under
18 Public Act 102-700 ~~this amendatory Act of the 102nd General~~
19 ~~Assembly.~~ The discount under this Section is not allowed for
20 the 1.25% portion of taxes paid on aviation fuel that is
21 subject to the revenue use requirements of 49 U.S.C. 47107(b)
22 and 49 U.S.C. 47133. The discount allowed under this Section
23 is allowed only for returns that are filed in the manner
24 required by this Act. The Department may disallow the discount
25 for servicemen whose certificate of registration is revoked at
26 the time the return is filed, but only if the Department's

1 decision to revoke the certificate of registration has become
2 final. A serviceman need not remit that part of any tax
3 collected by him to the extent that he is required to pay and
4 does pay the tax imposed by the Service Occupation Tax Act with
5 respect to his sale of service involving the incidental
6 transfer by him of the same property.

7 Except as provided hereinafter in this Section, on or
8 before the twentieth day of each calendar month, such
9 serviceman shall file a return for the preceding calendar
10 month in accordance with reasonable Rules and Regulations to
11 be promulgated by the Department. Such return shall be filed
12 on a form prescribed by the Department and shall contain such
13 information as the Department may reasonably require. The
14 return shall include the gross receipts which were received
15 during the preceding calendar month or quarter on the
16 following items upon which tax would have been due but for the
17 0% rate imposed under Public Act 102-700 ~~this amendatory Act~~
18 ~~of the 102nd General Assembly~~: (i) food for human consumption
19 that is to be consumed off the premises where it is sold (other
20 than alcoholic beverages, food consisting of or infused with
21 adult use cannabis, soft drinks, and food that has been
22 prepared for immediate consumption); and (ii) food prepared
23 for immediate consumption and transferred incident to a sale
24 of service subject to this Act or the Service Occupation Tax
25 Act by an entity licensed under the Hospital Licensing Act,
26 the Nursing Home Care Act, the Assisted Living and Shared

1 Housing Act, the ID/DD Community Care Act, the MC/DD Act, the
2 Specialized Mental Health Rehabilitation Act of 2013, or the
3 Child Care Act of 1969, or an entity that holds a permit issued
4 pursuant to the Life Care Facilities Act. The return shall
5 also include the amount of tax that would have been due on the
6 items listed in the previous sentence but for the 0% rate
7 imposed under Public Act 102-700 ~~this amendatory Act of the~~
8 ~~102nd General Assembly.~~

9 In the case of leases, except as otherwise provided in
10 this Act, the lessor, in collecting the tax, may collect for
11 each tax return period, only the tax applicable to that part of
12 the selling price actually received during such tax return
13 period.

14 On and after January 1, 2018, with respect to servicemen
15 whose annual gross receipts average \$20,000 or more, all
16 returns required to be filed pursuant to this Act shall be
17 filed electronically. Servicemen who demonstrate that they do
18 not have access to the Internet or demonstrate hardship in
19 filing electronically may petition the Department to waive the
20 electronic filing requirement.

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

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

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

16 Each serviceman required or authorized to collect the tax
17 imposed by this Act on aviation fuel transferred as an
18 incident of a sale of service in this State during the
19 preceding calendar month shall, instead of reporting and
20 paying tax on aviation fuel as otherwise required by this
21 Section, report and pay such tax on a separate aviation fuel
22 tax return. The requirements related to the return shall be as
23 otherwise provided in this Section. Notwithstanding any other
24 provisions of this Act to the contrary, servicemen collecting
25 tax on aviation fuel shall file all aviation fuel tax returns
26 and shall make all aviation fuel tax payments by electronic

1 means in the manner and form required by the Department. For
2 purposes of this Section, "aviation fuel" means jet fuel and
3 aviation gasoline.

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

8 Notwithstanding any other provision of this Act to the
9 contrary, servicemen subject to tax on cannabis shall file all
10 cannabis tax returns and shall make all cannabis tax payments
11 by electronic means in the manner and form required by the
12 Department.

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

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

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

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

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

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

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

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

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

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

1 discontinuing such business.

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

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

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

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

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

9 Beginning January 1, 1990, each month the Department shall
10 pay into the State and Local Tax Reform Fund, a special fund in
11 the State ~~treasury~~ Treasury, the net revenue realized for the
12 preceding month from the 1% tax imposed under this Act.

13 Beginning January 1, 1990, each month the Department shall
14 pay into the State and Local Sales Tax Reform Fund 20% of the
15 net revenue realized for the preceding month from the 6.25%
16 general rate on transfers of tangible personal property, other
17 than (i) tangible personal property which is purchased outside
18 Illinois at retail from a retailer and which is titled or
19 registered by an agency of this State's government and (ii)
20 aviation fuel sold on or after December 1, 2019. This
21 exception for aviation fuel only applies for so long as the
22 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
23 47133 are binding on the State.

24 For aviation fuel sold on or after December 1, 2019, each
25 month the Department shall pay into the State Aviation Program
26 Fund 20% of the net revenue realized for the preceding month

1 from the 6.25% general rate on the selling price of aviation
2 fuel, less an amount estimated by the Department to be
3 required for refunds of the 20% portion of the tax on aviation
4 fuel under this Act, which amount shall be deposited into the
5 Aviation Fuel Sales Tax Refund Fund. The Department shall only
6 pay moneys into the State Aviation Program Fund and the
7 Aviation Fuel Sales Tax Refund Fund under this Act for so long
8 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
9 U.S.C. 47133 are binding on the State.

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

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

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

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

10 Beginning July 1, 2015, of the remainder of the moneys
11 received by the Department under the Use Tax Act, this Act, the
12 Service Occupation Tax Act, and the Retailers' Occupation Tax
13 Act, each month the Department shall deposit \$500,000 into the
14 State Crime Laboratory Fund.

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

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

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

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

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

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000

1	2003	99,000,000
2	2004	103,000,000
3	2005	108,000,000
4	2006	113,000,000
5	2007	119,000,000
6	2008	126,000,000
7	2009	132,000,000
8	2010	139,000,000
9	2011	146,000,000
10	2012	153,000,000
11	2013	161,000,000
12	2014	170,000,000
13	2015	179,000,000
14	2016	189,000,000
15	2017	199,000,000
16	2018	210,000,000
17	2019	221,000,000
18	2020	233,000,000
19	2021	300,000,000
20	2022	300,000,000
21	2023	300,000,000
22	2024	300,000,000
23	2025	300,000,000
24	2026	300,000,000
25	2027	375,000,000
26	2028	375,000,000

1	2029	375,000,000
2	2030	375,000,000
3	2031	375,000,000
4	2032	375,000,000
5	2033	375,000,000
6	2034	375,000,000
7	2035	375,000,000
8	2036	450,000,000

9 and

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

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

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

4 Subject to payment of amounts into the Capital Projects
5 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
6 and the McCormick Place Expansion Project Fund pursuant to the
7 preceding paragraphs or in any amendments thereto hereafter
8 enacted, for aviation fuel sold on or after December 1, 2019,
9 the Department shall each month deposit into the Aviation Fuel
10 Sales Tax Refund Fund an amount estimated by the Department to
11 be required for refunds of the 80% portion of the tax on
12 aviation fuel under this Act. The Department shall only
13 deposit moneys into the Aviation Fuel Sales Tax Refund Fund
14 under this paragraph for so long as the revenue use
15 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
16 binding on the State.

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

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

1 Tax Increment Fund, pursuant to the preceding paragraphs or in
2 any amendments to this Section hereafter enacted, beginning on
3 the first day of the first calendar month to occur on or after
4 August 26, 2014 (the effective date of Public Act 98-1098),
5 each month, from the collections made under Section 9 of the
6 Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of
7 the Service Occupation Tax Act, and Section 3 of the
8 Retailers' Occupation Tax Act, the Department shall pay into
9 the Tax Compliance and Administration Fund, to be used,
10 subject to appropriation, to fund additional auditors and
11 compliance personnel at the Department of Revenue, an amount
12 equal to 1/12 of 5% of 80% of the cash receipts collected
13 during the preceding fiscal year by the Audit Bureau of the
14 Department under the Use Tax Act, the Service Use Tax Act, the
15 Service Occupation Tax Act, the Retailers' Occupation Tax Act,
16 and associated local occupation and use taxes administered by
17 the Department.

18 Subject to payments of amounts into the Build Illinois
19 Fund, the McCormick Place Expansion Project Fund, the Illinois
20 Tax Increment Fund, and the Tax Compliance and Administration
21 Fund as provided in this Section, beginning on July 1, 2018 the
22 Department shall pay each month into the Downstate Public
23 Transportation Fund the moneys required to be so paid under
24 Section 2-3 of the Downstate Public Transportation Act.

25 Subject to successful execution and delivery of a
26 public-private agreement between the public agency and private

entity and completion of the civic build, beginning on July 1, 2023, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and this Act, the Department shall deposit the following specified deposits in the aggregate from collections under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, as required under Section 8.25g of the State Finance Act for distribution consistent with the Public-Private Partnership for Civic and Transit Infrastructure Project Act. The moneys received by the Department pursuant to this Act and required to be deposited into the Civic and Transit Infrastructure Fund are subject to the pledge, claim, and charge set forth in Section 25-55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic build", "private entity", "public-private agreement", and "public agency" have the meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

Fiscal Year.....	Total Deposit
2024	\$200,000,000
2025	\$206,000,000
2026	\$212,200,000
2027	\$218,500,000
2028	\$225,100,000
2029	\$288,700,000

1	2030	\$298,900,000
2	2031	\$309,300,000
3	2032	\$320,100,000
4	2033	\$331,200,000
5	2034	\$341,200,000
6	2035	\$351,400,000
7	2036	\$361,900,000
8	2037	\$372,800,000
9	2038	\$384,000,000
10	2039	\$395,500,000
11	2040	\$407,400,000
12	2041	\$419,600,000
13	2042	\$432,200,000
14	2043	\$445,100,000

15 Beginning July 1, 2021 and until July 1, 2022, subject to
16 the payment of amounts into the State and Local Sales Tax
17 Reform Fund, the Build Illinois Fund, the McCormick Place
18 Expansion Project Fund, the Energy Infrastructure Fund, and
19 the Tax Compliance and Administration Fund as provided in this
20 Section, the Department shall pay each month into the Road
21 Fund the amount estimated to represent 16% of the net revenue
22 realized from the taxes imposed on motor fuel and gasohol.
23 Beginning July 1, 2022 and until July 1, 2023, subject to the
24 payment of amounts into the State and Local Sales Tax Reform
25 Fund, the Build Illinois Fund, the McCormick Place Expansion
26 Project Fund, the Illinois Tax Increment Fund, and the Tax

1 Compliance and Administration Fund as provided in this
2 Section, the Department shall pay each month into the Road
3 Fund the amount estimated to represent 32% of the net revenue
4 realized from the taxes imposed on motor fuel and gasohol.
5 Beginning July 1, 2023 and until July 1, 2024, subject to the
6 payment of amounts into the State and Local Sales Tax Reform
7 Fund, the Build Illinois Fund, the McCormick Place Expansion
8 Project Fund, the Illinois Tax Increment Fund, and the Tax
9 Compliance and Administration Fund as provided in this
10 Section, the Department shall pay each month into the Road
11 Fund the amount estimated to represent 48% of the net revenue
12 realized from the taxes imposed on motor fuel and gasohol.
13 Beginning July 1, 2024 and until July 1, 2025, subject to the
14 payment of amounts into the State and Local Sales Tax Reform
15 Fund, the Build Illinois Fund, the McCormick Place Expansion
16 Project Fund, the Illinois Tax Increment Fund, and the Tax
17 Compliance and Administration Fund as provided in this
18 Section, the Department shall pay each month into the Road
19 Fund the amount estimated to represent 64% of the net revenue
20 realized from the taxes imposed on motor fuel and gasohol.
21 Beginning on July 1, 2025, subject to the payment of amounts
22 into the State and Local Sales Tax Reform Fund, the Build
23 Illinois Fund, the McCormick Place Expansion Project Fund, the
24 Illinois Tax Increment Fund, and the Tax Compliance and
25 Administration Fund as provided in this Section, the
26 Department shall pay each month into the Road Fund the amount

1 estimated to represent 80% of the net revenue realized from
2 the taxes imposed on motor fuel and gasohol. As used in this
3 paragraph "motor fuel" has the meaning given to that term in
4 Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the
5 meaning given to that term in Section 3-40 of the Use Tax Act.

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

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

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

24 (Source: P.A. 102-700, eff. 4-19-22; 103-363, eff. 7-28-23;
25 103-592, Article 75, Section 75-10, eff. 1-1-25; 103-592,
26 Article 110, Section 110-10, eff. 6-7-24; revised 11-26-24.)

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

3 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

4 Sec. 9. Each serviceman required or authorized to collect
5 the tax herein imposed shall pay to the Department the amount
6 of such tax at the time when he is required to file his return
7 for the period during which such tax was collectible, less a
8 vendor's discount of 2.1% prior to January 1, 1990, and 1.75%
9 on and after January 1, 1990, or \$5 per calendar year,
10 ~~whichever is greater,~~ which is allowed to reimburse the
11 serviceman for expenses incurred in collecting the tax,
12 keeping records, preparing and filing returns, remitting the
13 tax, and supplying data to the Department on request. For
14 returns due before January 1, 2026, the amount of the vendor's
15 discount is 1.75% of the amount collected or \$5 per calendar
16 year, whichever is greater. For returns due on or after
17 January 1, 2026, if the serviceman reports \$50,000 or more in
18 sales during the month for which the return is filed, then the
19 amount of the vendor's discount shall be 1.75% of the amount
20 collected or \$5 per calendar year, whichever is greater. For
21 returns due on or after January 1, 2026, if the serviceman
22 reports less than \$50,000 in sales during the month for which
23 the return is filed, then the amount of the vendor's discount
24 shall be 3.5% of the amount collected or \$5 per calendar year,

1 whichever is greater. Beginning with returns due on or after
2 January 1, 2025, the vendor's discount allowed in this
3 Section, the Retailers' Occupation Tax Act, the Use Tax Act,
4 and the Service Use Tax Act, including any local tax
5 administered by the Department and reported on the same
6 return, shall not exceed \$1,000 per month in the aggregate.
7 When determining the discount allowed under this Section,
8 servicemen shall include the amount of tax that would have
9 been due at the 1% rate but for the 0% rate imposed under
10 Public Act 102-700. The discount under this Section is not
11 allowed for the 1.25% portion of taxes paid on aviation fuel
12 that is subject to the revenue use requirements of 49 U.S.C.
13 47107(b) and 49 U.S.C. 47133. The discount allowed under this
14 Section is allowed only for returns that are filed in the
15 manner required by this Act. The Department may disallow the
16 discount for servicemen whose certificate of registration is
17 revoked at the time the return is filed, but only if the
18 Department's decision to revoke the certificate of
19 registration has become final.

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

1 period.

2 Except as provided hereinafter in this Section, on or
3 before the twentieth day of each calendar month, such
4 serviceman shall file a return for the preceding calendar
5 month in accordance with reasonable rules and regulations to
6 be promulgated by the Department of Revenue. Such return shall
7 be filed on a form prescribed by the Department and shall
8 contain such information as the Department may reasonably
9 require. The return shall include the gross receipts which
10 were received during the preceding calendar month or quarter
11 on the following items upon which tax would have been due but
12 for the 0% rate imposed under Public Act 102-700: (i) food for
13 human consumption that is to be consumed off the premises
14 where it is sold (other than alcoholic beverages, food
15 consisting of or infused with adult use cannabis, soft drinks,
16 and food that has been prepared for immediate consumption);
17 and (ii) food prepared for immediate consumption and
18 transferred incident to a sale of service subject to this Act
19 or the Service Use Tax Act by an entity licensed under the
20 Hospital Licensing Act, the Nursing Home Care Act, the
21 Assisted Living and Shared Housing Act, the ID/DD Community
22 Care Act, the MC/DD Act, the Specialized Mental Health
23 Rehabilitation Act of 2013, or the Child Care Act of 1969, or
24 an entity that holds a permit issued pursuant to the Life Care
25 Facilities Act. The return shall also include the amount of
26 tax that would have been due on the items listed in the

1 previous sentence but for the 0% rate imposed under Public Act
2 102-700.

3 On and after January 1, 2018, with respect to servicemen
4 whose annual gross receipts average \$20,000 or more, all
5 returns required to be filed pursuant to this Act shall be
6 filed electronically. Servicemen who demonstrate that they do
7 not have access to the Internet or demonstrate hardship in
8 filing electronically may petition the Department to waive the
9 electronic filing requirement.

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

17 1. The name of the seller;

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

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

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

1 5. The amount of tax due;

2 5-5. The signature of the taxpayer; and

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

5 Each serviceman required or authorized to collect the tax
6 herein imposed on aviation fuel acquired as an incident to the
7 purchase of a service in this State during the preceding
8 calendar month shall, instead of reporting and paying tax as
9 otherwise required by this Section, report and pay such tax on
10 a separate aviation fuel tax return. The requirements related
11 to the return shall be as otherwise provided in this Section.
12 Notwithstanding any other provisions of this Act to the
13 contrary, servicemen transferring aviation fuel incident to
14 sales of service shall file all aviation fuel tax returns and
15 shall make all aviation fuel tax payments by electronic means
16 in the manner and form required by the Department. For
17 purposes of this Section, "aviation fuel" means jet fuel and
18 aviation gasoline.

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

23 Notwithstanding any other provision of this Act to the
24 contrary, servicemen subject to tax on cannabis shall file all
25 cannabis tax returns and shall make all cannabis tax payments
26 by electronic means in the manner and form required by the

1 Department.

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

24 Beginning on July 1, 2023 and through December 31, 2032, a
25 serviceman may accept a Sustainable Aviation Fuel Purchase
26 Credit certification from an air common carrier-purchaser in

1 satisfaction of Service Use Tax as provided in Section 3-72 of
2 the Service Use Tax Act if the purchaser provides the
3 appropriate documentation as required by Section 3-72 of the
4 Service Use Tax Act. A Sustainable Aviation Fuel Purchase
5 Credit certification accepted by a serviceman in accordance
6 with this paragraph may be used by that serviceman to satisfy
7 service occupation tax liability (but not in satisfaction of
8 penalty or interest) in the amount claimed in the
9 certification, not to exceed 6.25% of the receipts subject to
10 tax from a sale of aviation fuel. In addition, for a sale of
11 aviation fuel to qualify to earn the Sustainable Aviation Fuel
12 Purchase Credit, servicemen must retain in their books and
13 records a certification from the producer of the aviation fuel
14 that the aviation fuel sold by the serviceman and for which a
15 sustainable aviation fuel purchase credit was earned meets the
16 definition of sustainable aviation fuel under Section 3-72 of
17 the Service Use Tax Act. The documentation must include detail
18 sufficient for the Department to determine the number of
19 gallons of sustainable aviation fuel sold.

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

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

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

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

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

18 Beginning October 1, 1993, a taxpayer who has an average
19 monthly tax liability of \$150,000 or more shall make all
20 payments required by rules of the Department by electronic
21 funds transfer. Beginning October 1, 1994, a taxpayer who has
22 an average monthly tax liability of \$100,000 or more shall
23 make all payments required by rules of the Department by
24 electronic funds transfer. Beginning October 1, 1995, a
25 taxpayer who has an average monthly tax liability of \$50,000
26 or more shall make all payments required by rules of the

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

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

22 Any taxpayer not required to make payments by electronic
23 funds transfer may make payments by electronic funds transfer
24 with the permission of the Department.

25 All taxpayers required to make payment by electronic funds
26 transfer and any taxpayers authorized to voluntarily make

1 payments by electronic funds transfer shall make those
2 payments in the manner authorized by the Department.

3 The Department shall adopt such rules as are necessary to
4 effectuate a program of electronic funds transfer and the
5 requirements of this Section.

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

23 If experience indicates such action to be practicable, the
24 Department may prescribe and furnish a combination or joint
25 return which will enable servicemen, who are required to file
26 returns hereunder and also under the Retailers' Occupation Tax

1 Act, the Use Tax Act, or the Service Use Tax Act, to furnish
2 all the return information required by all said Acts on the one
3 form.

4 Where the serviceman has more than one business registered
5 with the Department under separate registrations hereunder,
6 such serviceman shall file separate returns for each
7 registered business.

8 Beginning January 1, 1990, each month the Department shall
9 pay into the Local Government Tax Fund the revenue realized
10 for the preceding month from the 1% tax imposed under this Act.

11 Beginning January 1, 1990, each month the Department shall
12 pay into the County and Mass Transit District Fund 4% of the
13 revenue realized for the preceding month from the 6.25%
14 general rate on sales of tangible personal property other than
15 aviation fuel sold on or after December 1, 2019. This
16 exception for aviation fuel only applies for so long as the
17 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
18 47133 are binding on the State.

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

23 Beginning January 1, 1990, each month the Department shall
24 pay into the Local Government Tax Fund 16% of the revenue
25 realized for the preceding month from the 6.25% general rate
26 on transfers of tangible personal property other than aviation

1 fuel sold on or after December 1, 2019. This exception for
2 aviation fuel only applies for so long as the revenue use
3 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
4 binding on the State.

5 For aviation fuel sold on or after December 1, 2019, each
6 month the Department shall pay into the State Aviation Program
7 Fund 20% of the net revenue realized for the preceding month
8 from the 6.25% general rate on the selling price of aviation
9 fuel, less an amount estimated by the Department to be
10 required for refunds of the 20% portion of the tax on aviation
11 fuel under this Act, which amount shall be deposited into the
12 Aviation Fuel Sales Tax Refund Fund. The Department shall only
13 pay moneys into the State Aviation Program Fund and the
14 Aviation Fuel Sales Tax Refund Fund under this Act for so long
15 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
16 U.S.C. 47133 are binding on the State.

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

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

1 are now taxed at 6.25%.

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

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

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

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

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

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

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

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000

1	1996	61,000,000
2	1997	64,000,000
3	1998	68,000,000
4	1999	71,000,000
5	2000	75,000,000
6	2001	80,000,000
7	2002	93,000,000
8	2003	99,000,000
9	2004	103,000,000
10	2005	108,000,000
11	2006	113,000,000
12	2007	119,000,000
13	2008	126,000,000
14	2009	132,000,000
15	2010	139,000,000
16	2011	146,000,000
17	2012	153,000,000
18	2013	161,000,000
19	2014	170,000,000
20	2015	179,000,000
21	2016	189,000,000
22	2017	199,000,000
23	2018	210,000,000
24	2019	221,000,000
25	2020	233,000,000
26	2021	300,000,000

1	2022	300,000,000
2	2023	300,000,000
3	2024	300,000,000
4	2025	300,000,000
5	2026	300,000,000
6	2027	375,000,000
7	2028	375,000,000
8	2029	375,000,000
9	2030	375,000,000
10	2031	375,000,000
11	2032	375,000,000
12	2033	375,000,000
13	2034	375,000,000
14	2035	375,000,000
15	2036	450,000,000

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

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

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

11 Subject to payment of amounts into the Capital Projects
12 Fund, the Build Illinois Fund, and the McCormick Place
13 Expansion Project Fund pursuant to the preceding paragraphs or
14 in any amendments thereto hereafter enacted, for aviation fuel
15 sold on or after December 1, 2019, the Department shall each
16 month deposit into the Aviation Fuel Sales Tax Refund Fund an
17 amount estimated by the Department to be required for refunds
18 of the 80% portion of the tax on aviation fuel under this Act.
19 The Department shall only deposit moneys into the Aviation
20 Fuel Sales Tax Refund Fund under this paragraph for so long as
21 the revenue use requirements of 49 U.S.C. 47107(b) and 49
22 U.S.C. 47133 are binding on the State.

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

1 2013, the Department shall each month pay into the Illinois
2 Tax Increment Fund 0.27% of 80% of the net revenue realized for
3 the preceding month from the 6.25% general rate on the selling
4 price of tangible personal property.

5 Subject to payment of amounts into the Build Illinois
6 Fund, the McCormick Place Expansion Project Fund, and the
7 Illinois Tax Increment Fund pursuant to the preceding
8 paragraphs or in any amendments to this Section hereafter
9 enacted, beginning on the first day of the first calendar
10 month to occur on or after August 26, 2014 (the effective date
11 of Public Act 98-1098), each month, from the collections made
12 under Section 9 of the Use Tax Act, Section 9 of the Service
13 Use Tax Act, Section 9 of the Service Occupation Tax Act, and
14 Section 3 of the Retailers' Occupation Tax Act, the Department
15 shall pay into the Tax Compliance and Administration Fund, to
16 be used, subject to appropriation, to fund additional auditors
17 and compliance personnel at the Department of Revenue, an
18 amount equal to 1/12 of 5% of 80% of the cash receipts
19 collected during the preceding fiscal year by the Audit Bureau
20 of the Department under the Use Tax Act, the Service Use Tax
21 Act, the Service Occupation Tax Act, the Retailers' Occupation
22 Tax Act, and associated local occupation and use taxes
23 administered by the Department.

24 Subject to payments of amounts into the Build Illinois
25 Fund, the McCormick Place Expansion Project Fund, the Illinois
26 Tax Increment Fund, and the Tax Compliance and Administration

1 Fund as provided in this Section, beginning on July 1, 2018 the
2 Department shall pay each month into the Downstate Public
3 Transportation Fund the moneys required to be so paid under
4 Section 2-3 of the Downstate Public Transportation Act.

5 Subject to successful execution and delivery of a
6 public-private agreement between the public agency and private
7 entity and completion of the civic build, beginning on July 1,
8 2023, of the remainder of the moneys received by the
9 Department under the Use Tax Act, the Service Use Tax Act, the
10 Service Occupation Tax Act, and this Act, the Department shall
11 deposit the following specified deposits in the aggregate from
12 collections under the Use Tax Act, the Service Use Tax Act, the
13 Service Occupation Tax Act, and the Retailers' Occupation Tax
14 Act, as required under Section 8.25g of the State Finance Act
15 for distribution consistent with the Public-Private
16 Partnership for Civic and Transit Infrastructure Project Act.
17 The moneys received by the Department pursuant to this Act and
18 required to be deposited into the Civic and Transit
19 Infrastructure Fund are subject to the pledge, claim and
20 charge set forth in Section 25-55 of the Public-Private
21 Partnership for Civic and Transit Infrastructure Project Act.
22 As used in this paragraph, "civic build", "private entity",
23 "public-private agreement", and "public agency" have the
24 meanings provided in Section 25-10 of the Public-Private
25 Partnership for Civic and Transit Infrastructure Project Act.

26 Fiscal Year..... Total Deposit

1	2024	.....	\$200,000,000
2	2025	.....	\$206,000,000
3	2026	.....	\$212,200,000
4	2027	.....	\$218,500,000
5	2028	.....	\$225,100,000
6	2029	.....	\$288,700,000
7	2030	.....	\$298,900,000
8	2031	.....	\$309,300,000
9	2032	.....	\$320,100,000
10	2033	.....	\$331,200,000
11	2034	.....	\$341,200,000
12	2035	.....	\$351,400,000
13	2036	.....	\$361,900,000
14	2037	.....	\$372,800,000
15	2038	.....	\$384,000,000
16	2039	.....	\$395,500,000
17	2040	.....	\$407,400,000
18	2041	.....	\$419,600,000
19	2042	.....	\$432,200,000
20	2043	.....	\$445,100,000

21 Beginning July 1, 2021 and until July 1, 2022, subject to
22 the payment of amounts into the County and Mass Transit
23 District Fund, the Local Government Tax Fund, the Build
24 Illinois Fund, the McCormick Place Expansion Project Fund, the
25 Illinois Tax Increment Fund, and the Tax Compliance and
26 Administration Fund as provided in this Section, the

1 Department shall pay each month into the Road Fund the amount
2 estimated to represent 16% of the net revenue realized from
3 the taxes imposed on motor fuel and gasohol. Beginning July 1,
4 2022 and until July 1, 2023, subject to the payment of amounts
5 into the County and Mass Transit District Fund, the Local
6 Government Tax Fund, the Build Illinois Fund, the McCormick
7 Place Expansion Project Fund, the Illinois Tax Increment Fund,
8 and the Tax Compliance and Administration Fund as provided in
9 this Section, the Department shall pay each month into the
10 Road Fund the amount estimated to represent 32% of the net
11 revenue realized from the taxes imposed on motor fuel and
12 gasohol. Beginning July 1, 2023 and until July 1, 2024,
13 subject to the payment of amounts into the County and Mass
14 Transit District Fund, the Local Government Tax Fund, the
15 Build Illinois Fund, the McCormick Place Expansion Project
16 Fund, the Illinois Tax Increment Fund, and the Tax Compliance
17 and Administration Fund as provided in this Section, the
18 Department shall pay each month into the Road Fund the amount
19 estimated to represent 48% of the net revenue realized from
20 the taxes imposed on motor fuel and gasohol. Beginning July 1,
21 2024 and until July 1, 2025, subject to the payment of amounts
22 into the County and Mass Transit District Fund, the Local
23 Government Tax Fund, the Build Illinois Fund, the McCormick
24 Place Expansion Project Fund, the Illinois Tax Increment Fund,
25 and the Tax Compliance and Administration Fund as provided in
26 this Section, the Department shall pay each month into the

1 Road Fund the amount estimated to represent 64% of the net
2 revenue realized from the taxes imposed on motor fuel and
3 gasohol. Beginning on July 1, 2025, subject to the payment of
4 amounts into the County and Mass Transit District Fund, the
5 Local Government Tax Fund, the Build Illinois Fund, the
6 McCormick Place Expansion Project Fund, the Illinois Tax
7 Increment Fund, and the Tax Compliance and Administration Fund
8 as provided in this Section, the Department shall pay each
9 month into the Road Fund the amount estimated to represent 80%
10 of the net revenue realized from the taxes imposed on motor
11 fuel and gasohol. As used in this paragraph "motor fuel" has
12 the meaning given to that term in Section 1.1 of the Motor Fuel
13 Tax Law, and "gasohol" has the meaning given to that term in
14 Section 3-40 of the Use Tax Act.

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

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

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

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

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

1 penalty to be assessed and collected in the same manner as
2 any other penalty provided for in this Act.

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

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

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

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

25 Net revenue realized for a month shall be the revenue
26 collected by the State pursuant to this Act, less the amount

1 paid out during that month as refunds to taxpayers for
2 overpayment of liability.

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

11 (Source: P.A. 102-700, eff. 4-19-22; 103-9, eff. 6-7-23;
12 103-363, eff. 7-28-23; 103-592, eff. 6-7-24; 103-605, eff.
13 7-1-24.)

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

16 (35 ILCS 120/3)

17 Sec. 3. Except as provided in this Section, on or before
18 the twentieth day of each calendar month, every person engaged
19 in the business of selling, which, on and after January 1,
20 2025, includes leasing, tangible personal property at retail
21 in this State during the preceding calendar month shall file a
22 return with the Department, stating:

23 1. The name of the seller;

24 2. His residence address and the address of his

1 principal place of business and the address of the
2 principal place of business (if that is a different
3 address) from which he engages in the business of selling
4 tangible personal property at retail in this State;

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

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

15 5. Deductions allowed by law;

16 6. Gross receipts which were received by him during
17 the preceding calendar month or quarter and upon the basis
18 of which the tax is imposed, including gross receipts on
19 food for human consumption that is to be consumed off the
20 premises where it is sold (other than alcoholic beverages,
21 food consisting of or infused with adult use cannabis,
22 soft drinks, and food that has been prepared for immediate
23 consumption) which were received during the preceding
24 calendar month or quarter and upon which tax would have
25 been due but for the 0% rate imposed under Public Act
26 102-700;

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

3 8. The amount of tax due, including the amount of tax
4 that would have been due on food for human consumption
5 that is to be consumed off the premises where it is sold
6 (other than alcoholic beverages, food consisting of or
7 infused with adult use cannabis, soft drinks, and food
8 that has been prepared for immediate consumption) but for
9 the 0% rate imposed under Public Act 102-700;

10 9. The signature of the taxpayer; and

11 10. Such other reasonable information as the
12 Department may require.

13 In the case of leases, except as otherwise provided in
14 this Act, the lessor must remit for each tax return period only
15 the tax applicable to that part of the selling price actually
16 received during such tax return period.

17 On and after January 1, 2018, except for returns required
18 to be filed prior to January 1, 2023 for motor vehicles,
19 watercraft, aircraft, and trailers that are required to be
20 registered with an agency of this State, with respect to
21 retailers whose annual gross receipts average \$20,000 or more,
22 all returns required to be filed pursuant to this Act shall be
23 filed electronically. On and after January 1, 2023, with
24 respect to retailers whose annual gross receipts average
25 \$20,000 or more, all returns required to be filed pursuant to
26 this Act, including, but not limited to, returns for motor

1 vehicles, watercraft, aircraft, and trailers that are required
2 to be registered with an agency of this State, shall be filed
3 electronically. Retailers who demonstrate that they do not
4 have access to the Internet or demonstrate hardship in filing
5 electronically may petition the Department to waive the
6 electronic filing requirement.

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

11 Each return shall be accompanied by the statement of
12 prepaid tax issued pursuant to Section 2e for which credit is
13 claimed.

14 Prior to October 1, 2003 and on and after September 1,
15 2004, a retailer may accept a Manufacturer's Purchase Credit
16 certification from a purchaser in satisfaction of Use Tax as
17 provided in Section 3-85 of the Use Tax Act if the purchaser
18 provides the appropriate documentation as required by Section
19 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
20 certification, accepted by a retailer prior to October 1, 2003
21 and on and after September 1, 2004 as provided in Section 3-85
22 of the Use Tax Act, may be used by that retailer to satisfy
23 Retailers' Occupation Tax liability in the amount claimed in
24 the certification, not to exceed 6.25% of the receipts subject
25 to tax from a qualifying purchase. A Manufacturer's Purchase
26 Credit reported on any original or amended return filed under

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

9 Beginning on July 1, 2023 and through December 31, 2032, a
10 retailer may accept a Sustainable Aviation Fuel Purchase
11 Credit certification from an air common carrier-purchaser in
12 satisfaction of Use Tax on aviation fuel as provided in
13 Section 3-87 of the Use Tax Act if the purchaser provides the
14 appropriate documentation as required by Section 3-87 of the
15 Use Tax Act. A Sustainable Aviation Fuel Purchase Credit
16 certification accepted by a retailer in accordance with this
17 paragraph may be used by that retailer to satisfy Retailers'
18 Occupation Tax liability (but not in satisfaction of penalty
19 or interest) in the amount claimed in the certification, not
20 to exceed 6.25% of the receipts subject to tax from a sale of
21 aviation fuel. In addition, for a sale of aviation fuel to
22 qualify to earn the Sustainable Aviation Fuel Purchase Credit,
23 retailers must retain in their books and records a
24 certification from the producer of the aviation fuel that the
25 aviation fuel sold by the retailer and for which a sustainable
26 aviation fuel purchase credit was earned meets the definition

1 of sustainable aviation fuel under Section 3-87 of the Use Tax
2 Act. The documentation must include detail sufficient for the
3 Department to determine the number of gallons of sustainable
4 aviation fuel sold.

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

12 1. The name of the seller;

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

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

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

23 5. The amount of tax due; and

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

26 Every person engaged in the business of selling aviation

1 fuel at retail in this State during the preceding calendar
2 month shall, instead of reporting and paying tax as otherwise
3 required by this Section, report and pay such tax on a separate
4 aviation fuel tax return. The requirements related to the
5 return shall be as otherwise provided in this Section.
6 Notwithstanding any other provisions of this Act to the
7 contrary, retailers selling aviation fuel shall file all
8 aviation fuel tax returns and shall make all aviation fuel tax
9 payments by electronic means in the manner and form required
10 by the Department. For purposes of this Section, "aviation
11 fuel" means jet fuel and aviation gasoline.

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

26 Beginning on October 1, 2003, every distributor, importing

1 distributor, and manufacturer of alcoholic liquor as defined
2 in the Liquor Control Act of 1934, shall file a statement with
3 the Department of Revenue, no later than the 10th day of the
4 month for the preceding month during which transactions
5 occurred, by electronic means, showing the total amount of
6 gross receipts from the sale of alcoholic liquor sold or
7 distributed during the preceding month to purchasers;
8 identifying the purchaser to whom it was sold or distributed;
9 the purchaser's tax registration number; and such other
10 information reasonably required by the Department. A
11 distributor, importing distributor, or manufacturer of
12 alcoholic liquor must personally deliver, mail, or provide by
13 electronic means to each retailer listed on the monthly
14 statement a report containing a cumulative total of that
15 distributor's, importing distributor's, or manufacturer's
16 total sales of alcoholic liquor to that retailer no later than
17 the 10th day of the month for the preceding month during which
18 the transaction occurred. The distributor, importing
19 distributor, or manufacturer shall notify the retailer as to
20 the method by which the distributor, importing distributor, or
21 manufacturer will provide the sales information. If the
22 retailer is unable to receive the sales information by
23 electronic means, the distributor, importing distributor, or
24 manufacturer shall furnish the sales information by personal
25 delivery or by mail. For purposes of this paragraph, the term
26 "electronic means" includes, but is not limited to, the use of

1 a secure Internet website, e-mail, or facsimile.

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

6 Notwithstanding any other provision of this Act to the
7 contrary, retailers subject to tax on cannabis shall file all
8 cannabis tax returns and shall make all cannabis tax payments
9 by electronic means in the manner and form required by the
10 Department.

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

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

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

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

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

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

25 Any amount which is required to be shown or reported on any
26 return or other document under this Act shall, if such amount

1 is not a whole-dollar amount, be increased to the nearest
2 whole-dollar amount in any case where the fractional part of a
3 dollar is 50 cents or more, and decreased to the nearest
4 whole-dollar amount where the fractional part of a dollar is
5 less than 50 cents.

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

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

26 Notwithstanding any other provision in this Act concerning

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

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

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

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

11 In addition, with respect to motor vehicles, watercraft,
12 aircraft, and trailers that are required to be registered with
13 an agency of this State, every person who is engaged in the
14 business of leasing or renting such items and who, in
15 connection with such business, sells any such item to a
16 retailer for the purpose of resale is, notwithstanding any
17 other provision of this Section to the contrary, authorized to
18 meet the return-filing requirement of this Act by reporting
19 the transfer of all the aircraft, watercraft, motor vehicles,
20 or trailers transferred for resale during a month to the
21 Department on the same uniform invoice-transaction reporting
22 return form on or before the 20th of the month following the
23 month in which the transfer takes place. Notwithstanding any
24 other provision of this Act to the contrary, all returns filed
25 under this paragraph must be filed by electronic means in the
26 manner and form as required by the Department.

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

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

1 other information as is required in Section 5-402 of the
2 Illinois Vehicle Code, and such other information as the
3 Department may reasonably require.

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

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

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

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

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

1 mandate of this paragraph.

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

20 On and after January 1, 2025, with respect to the lease of
21 trailers, other than semitrailers as defined in Section 1-187
22 of the Illinois Vehicle Code, that are required to be
23 registered with an agency of this State and that are subject to
24 the tax on lease receipts under this Act, notwithstanding any
25 other provision of this Act to the contrary, for the purpose of
26 reporting and paying tax under this Act on those lease

1 receipts, lessors shall file returns in addition to and
2 separate from the transaction reporting return. Lessors shall
3 file those lease returns and make payment to the Department by
4 electronic means on or before the 20th day of each month
5 following the month, quarter, or year, as applicable, in which
6 lease receipts were received. All lease receipts received by
7 the lessor from the lease of those trailers during the same
8 reporting period shall be reported and tax shall be paid on a
9 single return form to be prescribed by the Department.

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

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

22 Where the seller is a limited liability company, the
23 return filed on behalf of the limited liability company shall
24 be signed by a manager, member, or properly accredited agent
25 of the limited liability company.

26 Except as provided in this Section, the retailer filing

1 the return under this Section shall, at the time of filing such
2 return, pay to the Department the amount of tax imposed by this
3 Act less a vendor's discount of 2.1% prior to January 1, 1990
4 and 1.75% on and after January 1, 1990, or \$5 per calendar
5 year, whichever is greater, which is allowed to reimburse the
6 retailer for the expenses incurred in keeping records,
7 preparing and filing returns, remitting the tax and supplying
8 data to the Department on request. For returns due before
9 January 1, 2026, the amount of the vendor's discount is 1.75%
10 of the amount collected or \$5 per calendar year, whichever is
11 greater. For returns due on or after January 1, 2026, if the
12 retailer reports \$50,000 or more in sales during the month for
13 which the return is filed, then the amount of the vendor's
14 discount shall be 1.75% of the amount collected or \$5 per
15 calendar year, whichever is greater. For returns due on or
16 after January 1, 2026, if the retailer reports less than
17 \$50,000 in sales during the month for which the return is
18 filed, then the amount of the vendor's discount shall be 3.5%
19 of the amount collected or \$5 per calendar year, whichever is
20 greater. On and after January 1, 2021, a certified service
21 provider, as defined in the Leveling the Playing Field for
22 Illinois Retail Act, filing the return under this Section on
23 behalf of a remote retailer shall, at the time of such return,
24 pay to the Department the amount of tax imposed by this Act
25 less the applicable vendor's a discount ~~of 1.75%~~. A remote
26 retailer using a certified service provider to file a return

1 on its behalf, as provided in the Leveling the Playing Field
2 for Illinois Retail Act, is not eligible for the discount.
3 Beginning with returns due on or after January 1, 2025, the
4 vendor's discount allowed in this Section, the Service
5 Occupation Tax Act, the Use Tax Act, and the Service Use Tax
6 Act, including any local tax administered by the Department
7 and reported on the same return, shall not exceed \$1,000 per
8 month in the aggregate for returns other than transaction
9 returns filed during the month. When determining the discount
10 allowed under this Section, retailers shall include the amount
11 of tax that would have been due at the 1% rate but for the 0%
12 rate imposed under Public Act 102-700. When determining the
13 discount allowed under this Section, retailers shall include
14 the amount of tax that would have been due at the 6.25% rate
15 but for the 1.25% rate imposed on sales tax holiday items under
16 Public Act 102-700. The discount under this Section is not
17 allowed for the 1.25% portion of taxes paid on aviation fuel
18 that is subject to the revenue use requirements of 49 U.S.C.
19 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to
20 Section 2d of this Act shall be included in the amount on which
21 such discount is computed. In the case of retailers who report
22 and pay the tax on a transaction by transaction basis, as
23 provided in this Section, such discount shall be taken with
24 each such tax remittance instead of when such retailer files
25 his periodic return, but, beginning with returns due on or
26 after January 1, 2025, the vendor's discount allowed under

1 this Section and the Use Tax Act, including any local tax
2 administered by the Department and reported on the same
3 transaction return, shall not exceed \$1,000 per month for all
4 transaction returns filed during the month. The discount
5 allowed under this Section is allowed only for returns that
6 are filed in the manner required by this Act. The Department
7 may disallow the discount for retailers whose certificate of
8 registration is revoked at the time the return is filed, but
9 only if the Department's decision to revoke the certificate of
10 registration has become final.

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

1 \$20,000 or more during the preceding 4 complete calendar
2 quarters, he shall file a return with the Department each
3 month by the 20th day of the month next following the month
4 during which such tax liability is incurred and shall make
5 payment to the Department on or before the 7th, 15th, 22nd and
6 last day of the month during which such liability is incurred.
7 If the month during which such tax liability is incurred began
8 prior to January 1, 1985, each payment shall be in an amount
9 equal to 1/4 of the taxpayer's actual liability for the month
10 or an amount set by the Department not to exceed 1/4 of the
11 average monthly liability of the taxpayer to the Department
12 for the preceding 4 complete calendar quarters (excluding the
13 month of highest liability and the month of lowest liability
14 in such 4 quarter period). If the month during which such tax
15 liability is incurred begins on or after January 1, 1985 and
16 prior to January 1, 1987, each payment shall be in an amount
17 equal to 22.5% of the taxpayer's actual liability for the
18 month or 27.5% of the taxpayer's liability for the same
19 calendar month of the preceding year. If the month during
20 which such tax liability is incurred begins on or after
21 January 1, 1987 and prior to January 1, 1988, each payment
22 shall be in an amount equal to 22.5% of the taxpayer's actual
23 liability for the month or 26.25% of the taxpayer's liability
24 for the same calendar month of the preceding year. If the month
25 during which such tax liability is incurred begins on or after
26 January 1, 1988, and prior to January 1, 1989, or begins on or

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

1 reasonably foreseeable future will fall below the \$10,000
2 threshold stated above, then such taxpayer may petition the
3 Department for a change in such taxpayer's reporting status.
4 On and after October 1, 2000, once applicable, the requirement
5 of the making of quarter monthly payments to the Department by
6 taxpayers having an average monthly tax liability of \$20,000
7 or more as determined in the manner provided above shall
8 continue until such taxpayer's average monthly liability to
9 the Department during the preceding 4 complete calendar
10 quarters (excluding the month of highest liability and the
11 month of lowest liability) is less than \$19,000 or until such
12 taxpayer's average monthly liability to the Department as
13 computed for each calendar quarter of the 4 preceding complete
14 calendar quarter period is less than \$20,000. However, if a
15 taxpayer can show the Department that a substantial change in
16 the taxpayer's business has occurred which causes the taxpayer
17 to anticipate that his average monthly tax liability for the
18 reasonably foreseeable future will fall below the \$20,000
19 threshold stated above, then such taxpayer may petition the
20 Department for a change in such taxpayer's reporting status.
21 The Department shall change such taxpayer's reporting status
22 unless it finds that such change is seasonal in nature and not
23 likely to be long term. Quarter monthly payment status shall
24 be determined under this paragraph as if the rate reduction to
25 0% in Public Act 102-700 on food for human consumption that is
26 to be consumed off the premises where it is sold (other than

1 alcoholic beverages, food consisting of or infused with adult
2 use cannabis, soft drinks, and food that has been prepared for
3 immediate consumption) had not occurred. For quarter monthly
4 payments due under this paragraph on or after July 1, 2023 and
5 through June 30, 2024, "25% of the taxpayer's liability for
6 the same calendar month of the preceding year" shall be
7 determined as if the rate reduction to 0% in Public Act 102-700
8 had not occurred. Quarter monthly payment status shall be
9 determined under this paragraph as if the rate reduction to
10 1.25% in Public Act 102-700 on sales tax holiday items had not
11 occurred. For quarter monthly payments due on or after July 1,
12 2023 and through June 30, 2024, "25% of the taxpayer's
13 liability for the same calendar month of the preceding year"
14 shall be determined as if the rate reduction to 1.25% in Public
15 Act 102-700 on sales tax holiday items had not occurred. If any
16 such quarter monthly payment is not paid at the time or in the
17 amount required by this Section, then the taxpayer shall be
18 liable for penalties and interest on the difference between
19 the minimum amount due as a payment and the amount of such
20 quarter monthly payment actually and timely paid, except
21 insofar as the taxpayer has previously made payments for that
22 month to the Department in excess of the minimum payments
23 previously due as provided in this Section. The Department
24 shall make reasonable rules and regulations to govern the
25 quarter monthly payment amount and quarter monthly payment
26 dates for taxpayers who file on other than a calendar monthly

1 basis.

2 The provisions of this paragraph apply before October 1,
3 2001. Without regard to whether a taxpayer is required to make
4 quarter monthly payments as specified above, any taxpayer who
5 is required by Section 2d of this Act to collect and remit
6 prepaid taxes and has collected prepaid taxes which average in
7 excess of \$25,000 per month during the preceding 2 complete
8 calendar quarters, shall file a return with the Department as
9 required by Section 2f and shall make payments to the
10 Department on or before the 7th, 15th, 22nd and last day of the
11 month during which such liability is incurred. If the month
12 during which such tax liability is incurred began prior to
13 September 1, 1985 (the effective date of Public Act 84-221),
14 each payment shall be in an amount not less than 22.5% of the
15 taxpayer's actual liability under Section 2d. If the month
16 during which such tax liability is incurred begins on or after
17 January 1, 1986, each payment shall be in an amount equal to
18 22.5% of the taxpayer's actual liability for the month or
19 27.5% of the taxpayer's liability for the same calendar month
20 of the preceding calendar year. If the month during which such
21 tax liability is incurred begins on or after January 1, 1987,
22 each payment shall be in an amount equal to 22.5% of the
23 taxpayer's actual liability for the month or 26.25% of the
24 taxpayer's liability for the same calendar month of the
25 preceding year. The amount of such quarter monthly payments
26 shall be credited against the final tax liability of the

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

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

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

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

1 taxpayer may credit such excess payment against tax liability
2 subsequently to be remitted to the Department under this Act,
3 the Use Tax Act, the Service Occupation Tax Act, or the Service
4 Use Tax Act, in accordance with reasonable rules and
5 regulations prescribed by the Department. If the Department
6 subsequently determined that all or any part of the credit
7 taken was not actually due to the taxpayer, the taxpayer's
8 vendor's discount shall be reduced, if necessary, to reflect
9 the difference between the credit taken and that actually due,
10 and that taxpayer shall be liable for penalties and interest
11 on such difference.

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

17 Beginning January 1, 1990, each month the Department shall
18 pay into the Local Government Tax Fund, a special fund in the
19 State treasury which is hereby created, the net revenue
20 realized for the preceding month from the 1% tax imposed under
21 this Act.

22 Beginning January 1, 1990, each month the Department shall
23 pay into the County and Mass Transit District Fund, a special
24 fund in the State treasury which is hereby created, 4% of the
25 net revenue realized for the preceding month from the 6.25%
26 general rate other than aviation fuel sold on or after

1 December 1, 2019. This exception for aviation fuel only
2 applies for so long as the revenue use requirements of 49
3 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

4 Beginning August 1, 2000, each month the Department shall
5 pay into the County and Mass Transit District Fund 20% of the
6 net revenue realized for the preceding month from the 1.25%
7 rate on the selling price of motor fuel and gasohol. If, in any
8 month, the tax on sales tax holiday items, as defined in
9 Section 2-8, is imposed at the rate of 1.25%, then the
10 Department shall pay 20% of the net revenue realized for that
11 month from the 1.25% rate on the selling price of sales tax
12 holiday items into the County and Mass Transit District Fund.

13 Beginning January 1, 1990, each month the Department shall
14 pay into the Local Government Tax Fund 16% of the net revenue
15 realized for the preceding month from the 6.25% general rate
16 on the selling price of tangible personal property other than
17 aviation fuel sold on or after December 1, 2019. This
18 exception for aviation fuel only applies for so long as the
19 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
20 47133 are binding on the State.

21 For aviation fuel sold on or after December 1, 2019, each
22 month the Department shall pay into the State Aviation Program
23 Fund 20% of the net revenue realized for the preceding month
24 from the 6.25% general rate on the selling price of aviation
25 fuel, less an amount estimated by the Department to be
26 required for refunds of the 20% portion of the tax on aviation

1 fuel under this Act, which amount shall be deposited into the
2 Aviation Fuel Sales Tax Refund Fund. The Department shall only
3 pay moneys into the State Aviation Program Fund and the
4 Aviation Fuel Sales Tax Refund Fund under this Act for so long
5 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
6 U.S.C. 47133 are binding on the State.

7 Beginning August 1, 2000, each month the Department shall
8 pay into the Local Government Tax Fund 80% of the net revenue
9 realized for the preceding month from the 1.25% rate on the
10 selling price of motor fuel and gasohol. If, in any month, the
11 tax on sales tax holiday items, as defined in Section 2-8, is
12 imposed at the rate of 1.25%, then the Department shall pay 80%
13 of the net revenue realized for that month from the 1.25% rate
14 on the selling price of sales tax holiday items into the Local
15 Government Tax Fund.

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

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

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

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

21 Beginning July 1, 2015, of the remainder of the moneys
22 received by the Department under the Use Tax Act, the Service
23 Use Tax Act, the Service Occupation Tax Act, and this Act, each
24 month the Department shall deposit \$500,000 into the State
25 Crime Laboratory Fund.

26 Of the remainder of the moneys received by the Department

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

Fiscal Year	Annual Specified Amount
1986	\$54,800,000
1987	\$76,650,000
1988	\$80,480,000
1989	\$88,510,000
1990	\$115,330,000
1991	\$145,470,000

1 1992 \$182,730,000

2 1993 \$206,520,000;

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

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

26 Subject to payment of amounts into the Build Illinois Fund

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

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000
2004	103,000,000
2005	108,000,000
2006	113,000,000

1	2007	119,000,000
2	2008	126,000,000
3	2009	132,000,000
4	2010	139,000,000
5	2011	146,000,000
6	2012	153,000,000
7	2013	161,000,000
8	2014	170,000,000
9	2015	179,000,000
10	2016	189,000,000
11	2017	199,000,000
12	2018	210,000,000
13	2019	221,000,000
14	2020	233,000,000
15	2021	300,000,000
16	2022	300,000,000
17	2023	300,000,000
18	2024	300,000,000
19	2025	300,000,000
20	2026	300,000,000
21	2027	375,000,000
22	2028	375,000,000
23	2029	375,000,000
24	2030	375,000,000
25	2031	375,000,000
26	2032	375,000,000

1	2033	375,000,000
2	2034	375,000,000
3	2035	375,000,000
4	2036	450,000,000

5 and

6 each fiscal year

7 thereafter that bonds

8 are outstanding under

9 Section 13.2 of the

10 Metropolitan Pier and

11 Exposition Authority Act,

12 but not after fiscal year 2060.

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

26 Subject to payment of amounts into the Capital Projects

1 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
2 and the McCormick Place Expansion Project Fund pursuant to the
3 preceding paragraphs or in any amendments thereto hereafter
4 enacted, for aviation fuel sold on or after December 1, 2019,
5 the Department shall each month deposit into the Aviation Fuel
6 Sales Tax Refund Fund an amount estimated by the Department to
7 be required for refunds of the 80% portion of the tax on
8 aviation fuel under this Act. The Department shall only
9 deposit moneys into the Aviation Fuel Sales Tax Refund Fund
10 under this paragraph for so long as the revenue use
11 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
12 binding on the State.

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

21 Subject to payment of amounts into the Build Illinois
22 Fund, the McCormick Place Expansion Project Fund, and the
23 Illinois Tax Increment Fund pursuant to the preceding
24 paragraphs or in any amendments to this Section hereafter
25 enacted, beginning on the first day of the first calendar
26 month to occur on or after August 26, 2014 (the effective date

1 of Public Act 98-1098), each month, from the collections made
2 under Section 9 of the Use Tax Act, Section 9 of the Service
3 Use Tax Act, Section 9 of the Service Occupation Tax Act, and
4 Section 3 of the Retailers' Occupation Tax Act, the Department
5 shall pay into the Tax Compliance and Administration Fund, to
6 be used, subject to appropriation, to fund additional auditors
7 and compliance personnel at the Department of Revenue, an
8 amount equal to $\frac{1}{12}$ of 5% of 80% of the cash receipts
9 collected during the preceding fiscal year by the Audit Bureau
10 of the Department under the Use Tax Act, the Service Use Tax
11 Act, the Service Occupation Tax Act, the Retailers' Occupation
12 Tax Act, and associated local occupation and use taxes
13 administered by the Department.

14 Subject to payments of amounts into the Build Illinois
15 Fund, the McCormick Place Expansion Project Fund, the Illinois
16 Tax Increment Fund, the Energy Infrastructure Fund, and the
17 Tax Compliance and Administration Fund as provided in this
18 Section, beginning on July 1, 2018 the Department shall pay
19 each month into the Downstate Public Transportation Fund the
20 moneys required to be so paid under Section 2-3 of the
21 Downstate Public Transportation Act.

22 Subject to successful execution and delivery of a
23 public-private agreement between the public agency and private
24 entity and completion of the civic build, beginning on July 1,
25 2023, of the remainder of the moneys received by the
26 Department under the Use Tax Act, the Service Use Tax Act, the

1 Service Occupation Tax Act, and this Act, the Department shall
2 deposit the following specified deposits in the aggregate from
3 collections under the Use Tax Act, the Service Use Tax Act, the
4 Service Occupation Tax Act, and the Retailers' Occupation Tax
5 Act, as required under Section 8.25g of the State Finance Act
6 for distribution consistent with the Public-Private
7 Partnership for Civic and Transit Infrastructure Project Act.
8 The moneys received by the Department pursuant to this Act and
9 required to be deposited into the Civic and Transit
10 Infrastructure Fund are subject to the pledge, claim and
11 charge set forth in Section 25-55 of the Public-Private
12 Partnership for Civic and Transit Infrastructure Project Act.
13 As used in this paragraph, "civic build", "private entity",
14 "public-private agreement", and "public agency" have the
15 meanings provided in Section 25-10 of the Public-Private
16 Partnership for Civic and Transit Infrastructure Project Act.

Fiscal Year.....	Total Deposit
2024	\$200,000,000
2025	\$206,000,000
2026	\$212,200,000
2027	\$218,500,000
2028	\$225,100,000
2029	\$288,700,000
2030	\$298,900,000
2031	\$309,300,000
2032	\$320,100,000

1	2033	\$331,200,000
2	2034	\$341,200,000
3	2035	\$351,400,000
4	2036	\$361,900,000
5	2037	\$372,800,000
6	2038	\$384,000,000
7	2039	\$395,500,000
8	2040	\$407,400,000
9	2041	\$419,600,000
10	2042	\$432,200,000
11	2043	\$445,100,000

12 Beginning July 1, 2021 and until July 1, 2022, subject to
13 the payment of amounts into the County and Mass Transit
14 District Fund, the Local Government Tax Fund, the Build
15 Illinois Fund, the McCormick Place Expansion Project Fund, the
16 Illinois Tax Increment Fund, and the Tax Compliance and
17 Administration Fund as provided in this Section, the
18 Department shall pay each month into the Road Fund the amount
19 estimated to represent 16% of the net revenue realized from
20 the taxes imposed on motor fuel and gasohol. Beginning July 1,
21 2022 and until July 1, 2023, subject to the payment of amounts
22 into the County and Mass Transit District Fund, the Local
23 Government Tax Fund, the Build Illinois Fund, the McCormick
24 Place Expansion Project Fund, the Illinois Tax Increment Fund,
25 and the Tax Compliance and Administration Fund as provided in
26 this Section, the Department shall pay each month into the

1 Road Fund the amount estimated to represent 32% of the net
2 revenue realized from the taxes imposed on motor fuel and
3 gasohol. Beginning July 1, 2023 and until July 1, 2024,
4 subject to the payment of amounts into the County and Mass
5 Transit District Fund, the Local Government Tax Fund, the
6 Build Illinois Fund, the McCormick Place Expansion Project
7 Fund, the Illinois Tax Increment Fund, and the Tax Compliance
8 and Administration Fund as provided in this Section, the
9 Department shall pay each month into the Road Fund the amount
10 estimated to represent 48% of the net revenue realized from
11 the taxes imposed on motor fuel and gasohol. Beginning July 1,
12 2024 and until July 1, 2025, subject to the payment of amounts
13 into the County and Mass Transit District Fund, the Local
14 Government Tax Fund, the Build Illinois Fund, the McCormick
15 Place Expansion Project Fund, the Illinois Tax Increment Fund,
16 and the Tax Compliance and Administration Fund as provided in
17 this Section, the Department shall pay each month into the
18 Road Fund the amount estimated to represent 64% of the net
19 revenue realized from the taxes imposed on motor fuel and
20 gasohol. Beginning on July 1, 2025, subject to the payment of
21 amounts into the County and Mass Transit District Fund, the
22 Local Government Tax Fund, the Build Illinois Fund, the
23 McCormick Place Expansion Project Fund, the Illinois Tax
24 Increment Fund, and the Tax Compliance and Administration Fund
25 as provided in this Section, the Department shall pay each
26 month into the Road Fund the amount estimated to represent 80%

1 of the net revenue realized from the taxes imposed on motor
2 fuel and gasohol. As used in this paragraph "motor fuel" has
3 the meaning given to that term in Section 1.1 of the Motor Fuel
4 Tax Law, and "gasohol" has the meaning given to that term in
5 Section 3-40 of the Use Tax Act.

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

12 The Department may, upon separate written notice to a
13 taxpayer, require the taxpayer to prepare and file with the
14 Department on a form prescribed by the Department within not
15 less than 60 days after receipt of the notice an annual
16 information return for the tax year specified in the notice.
17 Such annual return to the Department shall include a statement
18 of gross receipts as shown by the retailer's last federal
19 income tax return. If the total receipts of the business as
20 reported in the federal income tax return do not agree with the
21 gross receipts reported to the Department of Revenue for the
22 same period, the retailer shall attach to his annual return a
23 schedule showing a reconciliation of the 2 amounts and the
24 reasons for the difference. The retailer's annual return to
25 the Department shall also disclose the cost of goods sold by
26 the retailer during the year covered by such return, opening

1 and closing inventories of such goods for such year, costs of
2 goods used from stock or taken from stock and given away by the
3 retailer during such year, payroll information of the
4 retailer's business during such year and any additional
5 reasonable information which the Department deems would be
6 helpful in determining the accuracy of the monthly, quarterly,
7 or annual returns filed by such retailer as provided for in
8 this Section.

9 If the annual information return required by this Section
10 is not filed when and as required, the taxpayer shall be liable
11 as follows:

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

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

22 The chief executive officer, proprietor, owner, or highest
23 ranking manager shall sign the annual return to certify the
24 accuracy of the information contained therein. Any person who
25 willfully signs the annual return containing false or
26 inaccurate information shall be guilty of perjury and punished

1 accordingly. The annual return form prescribed by the
2 Department shall include a warning that the person signing the
3 return may be liable for perjury.

4 The provisions of this Section concerning the filing of an
5 annual information return do not apply to a retailer who is not
6 required to file an income tax return with the United States
7 Government.

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

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

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

26 Any person who promotes, organizes, or provides retail

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

17 Any person engaged in the business of selling tangible
18 personal property at retail as a concessionaire or other type
19 of seller at the Illinois State Fair, county fairs, art shows,
20 flea markets, and similar exhibitions or events, or any
21 transient merchants, as defined by Section 2 of the Transient
22 Merchant Act of 1987, may be required to make a daily report of
23 the amount of such sales to the Department and to make a daily
24 payment of the full amount of tax due. The Department shall
25 impose this requirement when it finds that there is a
26 significant risk of loss of revenue to the State at such an

1 exhibition or event. Such a finding shall be based on evidence
2 that a substantial number of concessionaires or other sellers
3 who are not residents of Illinois will be engaging in the
4 business of selling tangible personal property at retail at
5 the exhibition or event, or other evidence of a significant
6 risk of loss of revenue to the State. The Department shall
7 notify concessionaires and other sellers affected by the
8 imposition of this requirement. In the absence of notification
9 by the Department, the concessionaires and other sellers shall
10 file their returns as otherwise required in this Section.

11 (Source: P.A. 102-634, eff. 8-27-21; 102-700, Article 60,
12 Section 60-30, eff. 4-19-22; 102-700, Article 65, Section
13 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff.
14 1-1-23; 103-9, eff. 6-7-23; 103-154, eff. 6-30-23; 103-363,
15 eff. 7-28-23; 103-592, Article 75, Section 75-20, eff. 1-1-25;
16 103-592, Article 110, Section 110-20, eff. 6-7-24; 103-605,
17 eff. 7-1-24; 103-1055, eff. 12-20-24.)

18 Section 99. Effective date. This Act takes effect upon
19 becoming law.