



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB3773

Introduced 2/5/2026, by Sen. Willie Preston

SYNOPSIS AS INTRODUCED:

New Act

35 ILCS 105/3-10	from Ch. 120, par. 439.33-10
35 ILCS 105/9	
35 ILCS 110/3-10	
35 ILCS 110/9	
35 ILCS 115/3-10	
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/2-10	from Ch. 120, par. 441-10
35 ILCS 120/3	

Creates the Community Revitalization Zone Act. Provides that a county or municipality may designate an area within its jurisdiction as a community redevelopment zone, subject to the certification of the Department of Commerce and Economic Opportunity. Sets forth the criteria for designation as a community redevelopment zone. Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that, with respect to tangible personal property that is purchased from a retailer located in a community revitalization zone, the taxes under those Acts are imposed at the rate of 3.25%. Effective immediately.

LRB104 17806 TRT 31239 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 1. Short title. This Act may be cited as the
5 Community Revitalization Zone Act.

6 Section 5. Definitions. As used in this Act, "Department"
7 means the Department of Commerce and Economic Opportunity.

8 Section 10. Designation of community redevelopment zones.

9 (a) A county or municipality may, by ordinance, designate
10 an area within its jurisdiction as a community redevelopment
11 zone, subject to the certification of the Department in
12 accordance with this Act. An area is qualified to become a
13 community redevelopment zone if the area:

14 (1) is a contiguous area;

15 (2) is located entirely within the municipality or, if
16 the area is designated by a county, entirely within the
17 unincorporated areas of the county; and

18 (3) comprises a minimum of one-half square mile and
19 not more than 12 square miles in total area, exclusive of
20 lakes and waterways; and

21 (4) has median household income, as reported in the
22 most recently available data from the United States Census

1 Bureau at the time the ordinance is adopted, of less than
2 \$45,000 per year.

3 (b) A county or municipality that adopts an ordinance
4 designating an area as a community redevelopment zone shall
5 make written application to the Department to have the
6 proposed area certified by the Department as a community
7 redevelopment zone. The application shall include such
8 information as the Department may require by rule.

9 Section 15. Term of the community redevelopment zones. A
10 community redevelopment zone certified by the Department under
11 Section 10 shall have a term not to exceed 10 years.

12 Section 20. Incentives. Retailers located in a community
13 redevelopment zone are entitled to the use and occupation tax
14 incentives provided in Section 3-10 of the Use Tax Act,
15 Section 3-10 of the Service Use Tax Act, Section 3-10 of the
16 Service Occupation Tax Act, and Section 2-10 of the Retailers'
17 Occupation Tax Act.

18 Section 25. Rules. The Department shall adopt rules for
19 the implementation of this Act.

20 Section 900. The Use Tax Act is amended by changing
21 Sections 3-10 and 9 as follows:

1 (35 ILCS 105/3-10) from Ch. 120, par. 439.33-10

2 Sec. 3-10. Rate of tax. Unless otherwise provided in this
3 Section, the tax imposed by this Act is at the rate of 6.25% of
4 either the selling price or the fair market value, if any, of
5 the tangible personal property, which, on and after January 1,
6 2025, includes leases of tangible personal property. In all
7 cases where property functionally used or consumed is the same
8 as the property that was purchased at retail, then the tax is
9 imposed on the selling price of the property. In all cases
10 where property functionally used or consumed is a by-product
11 or waste product that has been refined, manufactured, or
12 produced from property purchased at retail, then the tax is
13 imposed on the lower of the fair market value, if any, of the
14 specific property so used in this State or on the selling price
15 of the property purchased at retail. For purposes of this
16 Section "fair market value" means the price at which property
17 would change hands between a willing buyer and a willing
18 seller, neither being under any compulsion to buy or sell and
19 both having reasonable knowledge of the relevant facts. The
20 fair market value shall be established by Illinois sales by
21 the taxpayer of the same property as that functionally used or
22 consumed, or if there are no such sales by the taxpayer, then
23 comparable sales or purchases of property of like kind and
24 character in Illinois.

25 Beginning on January 1, 2027, with respect to tangible
26 personal property that is purchased from a retailer located in

1 a Community Revitalization Zone created under the Community
2 Revitalization Zone Act (other than tangible personal property
3 that is otherwise subject to a 1% rate of tax or a 1.25% rate
4 of tax under this Act), the tax is imposed at the rate of
5 3.25%.

6 Beginning on July 1, 2000 and through December 31, 2000,
7 with respect to motor fuel, as defined in Section 1.1 of the
8 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
9 the Use Tax Act, the tax is imposed at the rate of 1.25%.

10 Beginning on August 6, 2010 through August 15, 2010, and
11 beginning again on August 5, 2022 through August 14, 2022,
12 with respect to sales tax holiday items as defined in Section
13 3-6 of this Act, the tax is imposed at the rate of 1.25%.

14 With respect to gasohol, the tax imposed by this Act
15 applies to (i) 70% of the proceeds of sales made on or after
16 January 1, 1990, and before July 1, 2003, (ii) 80% of the
17 proceeds of sales made on or after July 1, 2003 and on or
18 before July 1, 2017, (iii) 100% of the proceeds of sales made
19 after July 1, 2017 and prior to January 1, 2024, (iv) 90% of
20 the proceeds of sales made on or after January 1, 2024 and on
21 or before December 31, 2028, and (v) 100% of the proceeds of
22 sales made after December 31, 2028. If, at any time, however,
23 the tax under this Act on sales of gasohol is imposed at the
24 rate of 1.25%, then the tax imposed by this Act applies to 100%
25 of the proceeds of sales of gasohol made during that time.

26 With respect to mid-range ethanol blends, the tax imposed

1 by this Act applies to (i) 80% of the proceeds of sales made on
2 or after January 1, 2024 and on or before December 31, 2028 and
3 (ii) 100% of the proceeds of sales made thereafter. If, at any
4 time, however, the tax under this Act on sales of mid-range
5 ethanol blends is imposed at the rate of 1.25%, then the tax
6 imposed by this Act applies to 100% of the proceeds of sales of
7 mid-range ethanol blends made during that time.

8 With respect to majority blended ethanol fuel, the tax
9 imposed by this Act does not apply to the proceeds of sales
10 made on or after July 1, 2003 and on or before December 31,
11 2028 but applies to 100% of the proceeds of sales made
12 thereafter.

13 With respect to biodiesel blends with no less than 1% and
14 no more than 10% biodiesel, the tax imposed by this Act applies
15 to (i) 80% of the proceeds of sales made on or after July 1,
16 2003 and on or before December 31, 2018 and (ii) 100% of the
17 proceeds of sales made after December 31, 2018 and before
18 January 1, 2024. On and after January 1, 2024 and on or before
19 December 31, 2030, the taxation of biodiesel, renewable
20 diesel, and biodiesel blends shall be as provided in Section
21 3-5.1. If, at any time, however, the tax under this Act on
22 sales of biodiesel blends with no less than 1% and no more than
23 10% biodiesel is imposed at the rate of 1.25%, then the tax
24 imposed by this Act applies to 100% of the proceeds of sales of
25 biodiesel blends with no less than 1% and no more than 10%
26 biodiesel made during that time.

1 With respect to biodiesel and biodiesel blends with more
2 than 10% but no more than 99% biodiesel, the tax imposed by
3 this Act does not apply to the proceeds of sales made on or
4 after July 1, 2003 and on or before December 31, 2023. On and
5 after January 1, 2024 and on or before December 31, 2030, the
6 taxation of biodiesel, renewable diesel, and biodiesel blends
7 shall be as provided in Section 3-5.1.

8 Until July 1, 2022 and from July 1, 2023 through December
9 31, 2025, with respect to food for human consumption that is to
10 be consumed off the premises where it is sold (other than
11 alcoholic beverages, food consisting of or infused with adult
12 use cannabis, soft drinks, and food that has been prepared for
13 immediate consumption), the tax is imposed at the rate of 1%.
14 Beginning on July 1, 2022 and until July 1, 2023, with respect
15 to food for human consumption that is to be consumed off the
16 premises where it is sold (other than alcoholic beverages,
17 food consisting of or infused with adult use cannabis, soft
18 drinks, and food that has been prepared for immediate
19 consumption), the tax is imposed at the rate of 0%. On and
20 after January 1, 2026, food for human consumption that is to be
21 consumed off the premises where it is sold (other than
22 alcoholic beverages, food consisting of or infused with adult
23 use cannabis, soft drinks, candy, and food that has been
24 prepared for immediate consumption) is exempt from the tax
25 imposed by this Act.

26 With respect to prescription and nonprescription

1 medicines, drugs, medical appliances, products classified as
2 Class III medical devices by the United States Food and Drug
3 Administration that are used for cancer treatment pursuant to
4 a prescription, as well as any accessories and components
5 related to those devices, modifications to a motor vehicle for
6 the purpose of rendering it usable by a person with a
7 disability, and insulin, blood sugar testing materials,
8 syringes, and needles used by human diabetics, the tax is
9 imposed at the rate of 1%. For the purposes of this Section,
10 until September 1, 2009: the term "soft drinks" means any
11 complete, finished, ready-to-use, non-alcoholic drink, whether
12 carbonated or not, including, but not limited to, soda water,
13 cola, fruit juice, vegetable juice, carbonated water, and all
14 other preparations commonly known as soft drinks of whatever
15 kind or description that are contained in any closed or sealed
16 bottle, can, carton, or container, regardless of size; but
17 "soft drinks" does not include coffee, tea, non-carbonated
18 water, infant formula, milk or milk products as defined in the
19 Grade A Pasteurized Milk and Milk Products Act, or drinks
20 containing 50% or more natural fruit or vegetable juice.

21 Notwithstanding any other provisions of this Act,
22 beginning September 1, 2009, "soft drinks" means non-alcoholic
23 beverages that contain natural or artificial sweeteners. "Soft
24 drinks" does not include beverages that contain milk or milk
25 products, soy, rice or similar milk substitutes, or greater
26 than 50% of vegetable or fruit juice by volume.

1 Until August 1, 2009, and notwithstanding any other
2 provisions of this Act, "food for human consumption that is to
3 be consumed off the premises where it is sold" includes all
4 food sold through a vending machine, except soft drinks and
5 food products that are dispensed hot from a vending machine,
6 regardless of the location of the vending machine. Beginning
7 August 1, 2009, and notwithstanding any other provisions of
8 this Act, "food for human consumption that is to be consumed
9 off the premises where it is sold" includes all food sold
10 through a vending machine, except soft drinks, candy, and food
11 products that are dispensed hot from a vending machine,
12 regardless of the location of the vending machine.

13 Notwithstanding any other provisions of this Act,
14 beginning September 1, 2009, "food for human consumption that
15 is to be consumed off the premises where it is sold" does not
16 include candy. For purposes of this Section, "candy" means a
17 preparation of sugar, honey, or other natural or artificial
18 sweeteners in combination with chocolate, fruits, nuts or
19 other ingredients or flavorings in the form of bars, drops, or
20 pieces. "Candy" does not include any preparation that contains
21 flour or requires refrigeration.

22 Notwithstanding any other provisions of this Act,
23 beginning September 1, 2009, "nonprescription medicines and
24 drugs" does not include grooming and hygiene products. For
25 purposes of this Section, "grooming and hygiene products"
26 includes, but is not limited to, soaps and cleaning solutions,

1 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
2 lotions and screens, unless those products are available by
3 prescription only, regardless of whether the products meet the
4 definition of "over-the-counter-drugs". For the purposes of
5 this paragraph, "over-the-counter-drug" means a drug for human
6 use that contains a label that identifies the product as a drug
7 as required by 21 CFR 201.66. The "over-the-counter-drug"
8 label includes:

9 (A) a "Drug Facts" panel; or

10 (B) a statement of the "active ingredient(s)" with a
11 list of those ingredients contained in the compound,
12 substance or preparation.

13 Beginning on January 1, 2014 (the effective date of Public
14 Act 98-122), "prescription and nonprescription medicines and
15 drugs" includes medical cannabis purchased from a registered
16 dispensing organization under the Compassionate Use of Medical
17 Cannabis Program Act.

18 As used in this Section, "adult use cannabis" means
19 cannabis subject to tax under the Cannabis Cultivation
20 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law
21 and does not include cannabis subject to tax under the
22 Compassionate Use of Medical Cannabis Program Act.

23 If the property that is purchased at retail from a
24 retailer is acquired outside Illinois and used outside
25 Illinois before being brought to Illinois for use here and is
26 taxable under this Act, the "selling price" on which the tax is

1 computed shall be reduced by an amount that represents a
2 reasonable allowance for depreciation for the period of prior
3 out-of-state use. No depreciation is allowed in cases where
4 the tax under this Act is imposed on lease receipts.

5 (Source: P.A. 103-9, eff. 6-7-23; 103-154, eff. 6-30-23;
6 103-592, eff. 1-1-25; 103-781, eff. 8-5-24; 104-417, eff.
7 8-15-25.)

8 (35 ILCS 105/9)

9 (Text of Section before amendment by P.A. 104-457)

10 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
11 and trailers that are required to be registered with an agency
12 of this State, each retailer required or authorized to collect
13 the tax imposed by this Act shall pay to the Department the
14 amount of such tax (except as otherwise provided) at the time
15 when he is required to file his return for the period during
16 which such tax was collected, less a 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 retailer for expenses incurred in collecting the
20 tax, keeping records, preparing and filing returns, remitting
21 the tax and supplying data to the Department on request.
22 Beginning with returns due on or after January 1, 2025, the
23 discount allowed in this Section, the Retailers' Occupation
24 Tax Act, the Service Occupation Tax Act, and the Service Use
25 Tax Act, including any local tax administered by the

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

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

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

17 In the case of leases, except as otherwise provided in
18 this Act, the lessor, in collecting the tax, may collect for
19 each tax return period only the tax applicable to that part of
20 the selling price actually received during such tax return
21 period.

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

1 require. The return shall include the gross receipts on food
2 for human consumption that is to be consumed off the premises
3 where it is sold (other than alcoholic beverages, food
4 consisting of or infused with adult use cannabis, soft drinks,
5 and food that has been prepared for immediate consumption)
6 which were received during the preceding calendar month,
7 quarter, or year, as appropriate, and upon which tax would
8 have been due but for the 0% rate imposed under Public Act
9 102-700. The return shall also include the amount of tax that
10 would have been due on food for human consumption that is to be
11 consumed off the premises where it is sold (other than
12 alcoholic beverages, food consisting of or infused with adult
13 use cannabis, soft drinks, and food that has been prepared for
14 immediate consumption) but for the 0% rate imposed under
15 Public Act 102-700.

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

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

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

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

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

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

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

20 Notwithstanding any other provision of this Act to the
21 contrary, retailers subject to tax on cannabis shall file all
22 cannabis tax returns and shall make all cannabis tax payments
23 by electronic means in the manner and form required by the
24 Department.

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

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

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

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

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

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

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

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

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

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

1 and after October 1, 2000, once applicable, the requirement of
2 the making of quarter monthly payments to the Department shall
3 continue until such taxpayer's average monthly liability to
4 the Department during the preceding 4 complete calendar
5 quarters (excluding the month of highest liability and the
6 month of lowest liability) is less than \$19,000 or until such
7 taxpayer's average monthly liability to the Department as
8 computed for each calendar quarter of the 4 preceding complete
9 calendar quarter period is less than \$20,000. However, if a
10 taxpayer can show the Department that a substantial change in
11 the taxpayer's business has occurred which causes the taxpayer
12 to anticipate that his average monthly tax liability for the
13 reasonably foreseeable future will fall below the \$20,000
14 threshold stated above, then such taxpayer may petition the
15 Department for a change in such taxpayer's reporting status.
16 The Department shall change such taxpayer's reporting status
17 unless it finds that such change is seasonal in nature and not
18 likely to be long term. Quarter monthly payment status shall
19 be determined under this paragraph as if the rate reduction to
20 1.25% in Public Act 102-700 on sales tax holiday items had not
21 occurred. For quarter monthly payments due on or after July 1,
22 2023 and through June 30, 2024, "25% of the taxpayer's
23 liability for the same calendar month of the preceding year"
24 shall be determined as if the rate reduction to 1.25% in Public
25 Act 102-700 on sales tax holiday items had not occurred.
26 Quarter monthly payment status shall be determined under this

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

23 If any such payment provided for in this Section exceeds
24 the taxpayer's liabilities under this Act, the Retailers'
25 Occupation Tax Act, the Service Occupation Tax Act and the
26 Service Use Tax Act, as shown by an original monthly return,

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

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

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

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

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

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

25 In addition, with respect to motor vehicles, watercraft,
26 aircraft, and trailers that are required to be registered with

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

22 In addition, with respect to motor vehicles, watercraft,
23 aircraft, and trailers that are required to be registered with
24 an agency of this State, every person who is engaged in the
25 business of leasing or renting such items and who, in
26 connection with such business, sells any such item to a

1 retailer for the purpose of resale is, notwithstanding any
2 other provision of this Section to the contrary, authorized to
3 meet the return-filing requirement of this Act by reporting
4 the transfer of all the aircraft, watercraft, motor vehicles,
5 or trailers transferred for resale during a month to the
6 Department on the same uniform invoice-transaction reporting
7 return form on or before the 20th of the month following the
8 month in which the transfer takes place. Notwithstanding any
9 other provision of this Act to the contrary, all returns filed
10 under this paragraph must be filed by electronic means in the
11 manner and form as required by the Department.

12 The transaction reporting return in the case of motor
13 vehicles or trailers that are required to be registered with
14 an agency of this State, shall be the same document as the
15 Uniform Invoice referred to in Section 5-402 of the Illinois
16 Vehicle Code and must show the name and address of the seller;
17 the name and address of the purchaser; the amount of the
18 selling price including the amount allowed by the retailer for
19 traded-in property, if any; the amount allowed by the retailer
20 for the traded-in tangible personal property, if any, to the
21 extent to which Section 2 of this Act allows an exemption for
22 the value of traded-in property; the balance payable after
23 deducting such trade-in allowance from the total selling
24 price; the amount of tax due from the retailer with respect to
25 such transaction; the amount of tax collected from the
26 purchaser by the retailer on such transaction (or satisfactory

1 evidence that such tax is not due in that particular instance,
2 if that is claimed to be the fact); the place and date of the
3 sale; a sufficient identification of the property sold; such
4 other information as is required in Section 5-402 of the
5 Illinois Vehicle Code, and such other information as the
6 Department may reasonably require.

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

24 Such transaction reporting return shall be filed not later
25 than 20 days after the date of delivery of the item that is
26 being sold, but may be filed by the retailer at any time sooner

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

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

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

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

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

23 On and after January 1, 2025, with respect to the lease of
24 trailers, other than semitrailers as defined in Section 1-187
25 of the Illinois Vehicle Code, that are required to be
26 registered with an agency of this State and that are subject to

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

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

1 deduction under this Act upon refunding such tax to the
2 purchaser.

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

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

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

22 Beginning January 1, 1990, each month the Department shall
23 pay into the State and Local Sales Tax Reform Fund, a special
24 fund in the State treasury which is hereby created, the net
25 revenue realized for the preceding month from the 1% tax
26 imposed under this Act.

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

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

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

1 pay moneys into the State Aviation Program Fund and the
2 Aviation Fuels Sales Tax Refund Fund under this Act for so long
3 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
4 U.S.C. 47133 are binding on the State.

5 Beginning August 1, 2000, each month the Department shall
6 pay into the State and Local Sales Tax Reform Fund 100% of the
7 net revenue realized for the preceding month from the 1.25%
8 rate on the selling price of motor fuel and gasohol. If, in any
9 month, the tax on sales tax holiday items, as defined in
10 Section 3-6, is imposed at the rate of 1.25%, then the
11 Department shall pay 100% of the net revenue realized for that
12 month from the 1.25% rate on the selling price of sales tax
13 holiday items into the State and Local Sales Tax Reform Fund.

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

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

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

26 Beginning July 1, 2015, of the remainder of the moneys

1 received by the Department under this Act, the Service Use Tax
2 Act, the Service Occupation Tax Act, and the Retailers'
3 Occupation Tax Act, each month the Department shall deposit
4 \$500,000 into the State Crime Laboratory Fund.

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

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

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

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

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

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

1	2014	170,000,000
2	2015	179,000,000
3	2016	189,000,000
4	2017	199,000,000
5	2018	210,000,000
6	2019	221,000,000
7	2020	233,000,000
8	2021	300,000,000
9	2022	300,000,000
10	2023	300,000,000
11	2024	300,000,000
12	2025	300,000,000
13	2026	300,000,000
14	2027	375,000,000
15	2028	375,000,000
16	2029	375,000,000
17	2030	375,000,000
18	2031	375,000,000
19	2032	375,000,000
20	2033	375,000,000
21	2034	375,000,000
22	2035	375,000,000
23	2036	450,000,000
24	and	
25	each fiscal year	
26	thereafter that bonds	

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

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

19 Subject to payment of amounts into the Capital Projects
20 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
21 and the McCormick Place Expansion Project Fund pursuant to the
22 preceding paragraphs or in any amendments thereto hereafter
23 enacted, for aviation fuel sold on or after December 1, 2019,
24 the Department shall each month deposit into the Aviation Fuel
25 Sales Tax Refund Fund an amount estimated by the Department to
26 be required for refunds of the 80% portion of the tax on

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

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

14 Subject to payment of amounts into the Build Illinois
15 Fund, the McCormick Place Expansion Project Fund, the Illinois
16 Tax Increment Fund, and the Energy Infrastructure Fund
17 pursuant to the preceding paragraphs or in any amendments to
18 this Section hereafter enacted, beginning on the first day of
19 the first calendar month to occur on or after August 26, 2014
20 (the effective date of Public Act 98-1098), each month, from
21 the collections made under Section 9 of the Use Tax Act,
22 Section 9 of the Service Use Tax Act, Section 9 of the Service
23 Occupation Tax Act, and Section 3 of the Retailers' Occupation
24 Tax Act, the Department shall pay into the Tax Compliance and
25 Administration Fund, to be used, subject to appropriation, to
26 fund additional auditors and compliance personnel at the

1 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
2 the cash receipts collected during the preceding fiscal year
3 by the Audit Bureau of the Department under the Use Tax Act,
4 the Service Use Tax Act, the Service Occupation Tax Act, the
5 Retailers' Occupation Tax Act, and associated local occupation
6 and use taxes administered by the Department.

7 Subject to payments of amounts into the Build Illinois
8 Fund, the McCormick Place Expansion Project Fund, the Illinois
9 Tax Increment Fund, and the Tax Compliance and Administration
10 Fund as provided in this Section, beginning on July 1, 2018 the
11 Department shall pay each month into the Downstate Public
12 Transportation Fund the moneys required to be so paid under
13 Section 2-3 of the Downstate Public Transportation Act.

14 Subject to successful execution and delivery of a
15 public-private agreement between the public agency and private
16 entity and completion of the civic build, beginning on July 1,
17 2023, of the remainder of the moneys received by the
18 Department under the Use Tax Act, the Service Use Tax Act, the
19 Service Occupation Tax Act, and this Act, the Department shall
20 deposit the following specified deposits in the aggregate from
21 collections under the Use Tax Act, the Service Use Tax Act, the
22 Service Occupation Tax Act, and the Retailers' Occupation Tax
23 Act, as required under Section 8.25g of the State Finance Act
24 for distribution consistent with the Public-Private
25 Partnership for Civic and Transit Infrastructure Project Act.
26 The moneys received by the Department pursuant to this Act and

1 required to be deposited into the Civic and Transit
 2 Infrastructure Fund are subject to the pledge, claim, and
 3 charge set forth in Section 25-55 of the Public-Private
 4 Partnership for Civic and Transit Infrastructure Project Act.
 5 As used in this paragraph, "civic build", "private entity",
 6 "public-private agreement", and "public agency" have the
 7 meanings provided in Section 25-10 of the Public-Private
 8 Partnership for Civic and Transit Infrastructure Project Act.

9	Fiscal Year.....	Total Deposit
10	2024	\$200,000,000
11	2025	\$206,000,000
12	2026	\$212,200,000
13	2027	\$218,500,000
14	2028	\$225,100,000
15	2029	\$288,700,000
16	2030	\$298,900,000
17	2031	\$309,300,000
18	2032	\$320,100,000
19	2033	\$331,200,000
20	2034	\$341,200,000
21	2035	\$351,400,000
22	2036	\$361,900,000
23	2037	\$372,800,000
24	2038	\$384,000,000
25	2039	\$395,500,000
26	2040	\$407,400,000

1	2041	\$419,600,000
2	2042	\$432,200,000
3	2043	\$445,100,000

4 Beginning July 1, 2021 and until July 1, 2022, subject to
5 the payment of amounts into the State and Local Sales Tax
6 Reform Fund, the Build Illinois Fund, the McCormick Place
7 Expansion Project Fund, the Illinois Tax Increment Fund, and
8 the Tax 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 16% of the net revenue
11 realized from the taxes imposed on motor fuel and gasohol.
12 Beginning July 1, 2022 and until July 1, 2023, 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 32% of the net revenue
19 realized from the taxes imposed on motor fuel and gasohol.
20 Beginning July 1, 2023 and until July 1, 2024, subject to the
21 payment of amounts into the State and Local Sales Tax Reform
22 Fund, the Build Illinois Fund, the McCormick Place Expansion
23 Project Fund, the Illinois Tax Increment Fund, and the Tax
24 Compliance and Administration Fund as provided in this
25 Section, the Department shall pay each month into the Road
26 Fund the amount estimated to represent 48% of the net revenue

1 realized from the taxes imposed on motor fuel and gasohol.
2 Beginning July 1, 2024 and until July 1, 2026, subject to the
3 payment of amounts into the State and Local Sales Tax Reform
4 Fund, the Build Illinois Fund, the McCormick Place Expansion
5 Project Fund, the Illinois Tax Increment Fund, and the Tax
6 Compliance and Administration Fund as provided in this
7 Section, the Department shall pay each month into the Road
8 Fund the amount estimated to represent 64% of the net revenue
9 realized from the taxes imposed on motor fuel and gasohol.
10 Beginning on July 1, 2026, subject to the payment of amounts
11 into the State and Local Sales Tax Reform Fund, the Build
12 Illinois Fund, the McCormick Place Expansion Project Fund, the
13 Illinois Tax Increment Fund, and the Tax Compliance and
14 Administration Fund as provided in this Section, the
15 Department shall pay each month into the Road Fund the amount
16 estimated to represent 80% of the net revenue realized from
17 the taxes imposed on motor fuel and gasohol. As used in this
18 paragraph, "motor fuel" has the meaning given to that term in
19 Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the
20 meaning given to that term in Section 3-40 of this Act.

21 Until July 1, 2025, of the remainder of the moneys
22 received by the Department pursuant to this Act, 75% thereof
23 shall be paid into the State treasury and 25% shall be reserved
24 in a special account and used only for the transfer to the
25 Common School Fund as part of the monthly transfer from the
26 General Revenue Fund in accordance with Section 8a of the

1 State Finance Act. Beginning July 1, 2025, of the remainder of
2 the moneys received by the Department pursuant to this Act,
3 75% shall be deposited into the General Revenue Fund and 25%
4 shall be deposited into the Common School Fund.

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

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

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

23 (Source: P.A. 103-154, eff. 6-30-23; 103-363, eff. 7-28-23;
24 103-592, Article 75, Section 75-5, eff. 1-1-25; 103-592,
25 Article 110, Section 110-5, eff. 6-7-24; 103-1055, eff.
26 12-20-24; 104-6, Article 5, Section 5-10, eff. 6-16-25; 104-6,

1 Article 35, Section 35-20, eff. 6-16-25; revised 1-12-26.)

2 (Text of Section after amendment by P.A. 104-457)

3 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
4 and trailers that are required to be registered with an agency
5 of this State, each retailer required or authorized to collect
6 the tax imposed by this Act shall pay to the Department the
7 amount of such tax (except as otherwise provided) at the time
8 when he is required to file his return for the period during
9 which such tax was collected, less a discount of 2.1% prior to
10 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
11 per calendar year, whichever is greater, which is allowed to
12 reimburse the retailer for expenses incurred in collecting the
13 tax, keeping records, preparing and filing returns, remitting
14 the tax and supplying data to the Department on request.
15 Beginning with returns due on or after January 1, 2025, the
16 discount allowed in this Section, the Retailers' Occupation
17 Tax Act, the Service Occupation Tax Act, and the Service Use
18 Tax Act, including any local tax administered by the
19 Department and reported on the same return, shall not exceed
20 \$1,000 per month in the aggregate for returns other than
21 transaction returns filed during the month. When determining
22 the discount allowed under this Section, retailers shall
23 include the amount of tax that would have been due at the 6.25%
24 rate but for the 1.25% rate imposed on sales tax holiday items
25 under Public Act 102-700. The discount under this Section is

1 not allowed for the 1.25% portion of taxes paid on aviation
2 fuel that is subject to the revenue use requirements of 49
3 U.S.C. 47107(b) and 49 U.S.C. 47133. When determining the
4 discount allowed under this Section, retailers shall include
5 the amount of tax that would have been due at the 1% rate but
6 for the 0% rate imposed under Public Act 102-700. In the case
7 of retailers who report and pay the tax on a transaction by
8 transaction basis, as provided in this Section, such discount
9 shall be taken with each such tax remittance instead of when
10 such retailer files his periodic return, but, beginning with
11 returns due on or after January 1, 2025, the discount allowed
12 under this Section and the Retailers' Occupation Tax Act,
13 including any local tax administered by the Department and
14 reported on the same transaction return, shall not exceed
15 \$1,000 per month for all transaction returns filed during the
16 month. The discount allowed under this Section is allowed only
17 for returns that are filed in the manner required by this Act.
18 The Department may disallow the discount for retailers whose
19 certificate of registration is revoked at the time the return
20 is filed, but only if the Department's decision to revoke the
21 certificate of registration has become final. A retailer need
22 not remit that part of any tax collected by him to the extent
23 that he is required to remit and does remit the tax imposed by
24 the Retailers' Occupation Tax Act, with respect to the sale of
25 the same property.

26 Where such tangible personal property is sold under a

1 conditional sales contract, or under any other form of sale
2 wherein the payment of the principal sum, or a part thereof, is
3 extended beyond the close of the period for which the return is
4 filed, the retailer, in collecting the tax (except as to motor
5 vehicles, watercraft, aircraft, and trailers that are required
6 to be registered with an agency of this State), may collect for
7 each tax return period only the tax applicable to that part of
8 the selling price actually received during such tax return
9 period.

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

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

1 have been due but for the 0% rate imposed under Public Act
2 102-700. The return shall also include the amount of tax that
3 would have been due on food for human consumption that is to be
4 consumed off the premises where it is sold (other than
5 alcoholic beverages, food consisting of or infused with adult
6 use cannabis, soft drinks, and food that has been prepared for
7 immediate consumption) but for the 0% rate imposed under
8 Public Act 102-700.

9 On and after January 1, 2018, except for returns required
10 to be filed prior to January 1, 2023 for motor vehicles,
11 watercraft, aircraft, and trailers that are required to be
12 registered with an agency of this State, with respect to
13 retailers whose annual gross receipts average \$20,000 or more,
14 all returns required to be filed pursuant to this Act shall be
15 filed electronically. On and after January 1, 2023, with
16 respect to retailers whose annual gross receipts average
17 \$20,000 or more, all returns required to be filed pursuant to
18 this Act, including, but not limited to, returns for motor
19 vehicles, watercraft, aircraft, and trailers that are required
20 to be registered with an agency of this State, shall be filed
21 electronically. Retailers who demonstrate that they do not
22 have access to the Internet or demonstrate hardship in filing
23 electronically may petition the Department to waive the
24 electronic filing requirement.

25 The Department may require returns to be filed on a
26 quarterly basis. If so required, a return for each calendar

1 quarter shall be filed on or before the twentieth day of the
2 calendar month following the end of such calendar quarter. The
3 taxpayer shall also file a return with the Department for each
4 of the first 2 months of each calendar quarter, on or before
5 the twentieth day of the following calendar month, stating:

6 1. The name of the seller;

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

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

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

17 5. The amount of tax due;

18 5-5. The signature of the taxpayer; and

19 6. Such other reasonable information as the Department
20 may require.

21 Each retailer required or authorized to collect the tax
22 imposed by this Act on aviation fuel sold at retail in this
23 State during the preceding calendar month shall, instead of
24 reporting and paying tax on aviation fuel as otherwise
25 required by this Section, report and pay such tax on a separate
26 aviation fuel tax return. The requirements related to the

1 return shall be as otherwise provided in this Section.
2 Notwithstanding any other provisions of this Act to the
3 contrary, retailers collecting tax on aviation fuel shall file
4 all aviation fuel tax returns and shall make all aviation fuel
5 tax payments by electronic means in the manner and form
6 required by the Department. For purposes of this Section,
7 "aviation fuel" means jet fuel and aviation gasoline.

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

12 Notwithstanding any other provision of this Act to the
13 contrary, retailers subject to tax on cannabis shall file all
14 cannabis tax returns and shall make all cannabis tax payments
15 by electronic means in the manner and form required by the
16 Department.

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

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

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

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

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

1 payments in the manner authorized by the Department.

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

5 Before October 1, 2000, if the taxpayer's average monthly
6 tax liability to the Department under this Act, the Retailers'
7 Occupation Tax Act, the Service Occupation Tax Act, the
8 Service Use Tax Act was \$10,000 or more during the preceding 4
9 complete calendar quarters, he shall file a return with the
10 Department each month by the 20th day of the month next
11 following the month during which such tax liability is
12 incurred and shall make payments to the Department on or
13 before the 7th, 15th, 22nd and last day of the month during
14 which such liability is incurred. On and after October 1,
15 2000, if the taxpayer's average monthly tax liability to the
16 Department under this Act, the Retailers' Occupation Tax Act,
17 the Service Occupation Tax Act, and the Service Use Tax Act was
18 \$20,000 or more during the preceding 4 complete calendar
19 quarters, he shall file a return with the Department each
20 month by the 20th day of the month next following the month
21 during which such tax liability is incurred and shall make
22 payment to the Department on or before the 7th, 15th, 22nd and
23 last day of the month during which such liability is incurred.
24 If the month during which such tax liability is incurred began
25 prior to January 1, 1985, each payment shall be in an amount
26 equal to 1/4 of the taxpayer's actual liability for the month

1 or an amount set by the Department not to exceed 1/4 of the
2 average monthly liability of the taxpayer to the Department
3 for the preceding 4 complete calendar quarters (excluding the
4 month of highest liability and the month of lowest liability
5 in such 4 quarter period). If the month during which such tax
6 liability is incurred begins on or after January 1, 1985, and
7 prior to January 1, 1987, each payment shall be in an amount
8 equal to 22.5% of the taxpayer's actual liability for the
9 month or 27.5% of the taxpayer's liability for the same
10 calendar month of the preceding year. If the month during
11 which such tax liability is incurred begins on or after
12 January 1, 1987, and prior to January 1, 1988, each payment
13 shall be in an amount equal to 22.5% of the taxpayer's actual
14 liability for the month or 26.25% of the taxpayer's liability
15 for the same calendar month of the preceding year. If the month
16 during which such tax liability is incurred begins on or after
17 January 1, 1988, and prior to January 1, 1989, or begins on or
18 after January 1, 1996, each payment shall be in an amount equal
19 to 22.5% of the taxpayer's actual liability for the month or
20 25% of the taxpayer's liability for the same calendar month of
21 the preceding year. If the month during which such tax
22 liability is incurred begins on or after January 1, 1989, and
23 prior to January 1, 1996, each payment shall be in an amount
24 equal to 22.5% of the taxpayer's actual liability for the
25 month or 25% of the taxpayer's liability for the same calendar
26 month of the preceding year or 100% of the taxpayer's actual

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

1 calendar quarter period is less than \$20,000. However, if a
2 taxpayer can show the Department that a substantial change in
3 the taxpayer's business has occurred which causes the taxpayer
4 to anticipate that his average monthly tax liability for the
5 reasonably foreseeable future will fall below the \$20,000
6 threshold stated above, then such taxpayer may petition the
7 Department for a change in such taxpayer's reporting status.
8 The Department shall change such taxpayer's reporting status
9 unless it finds that such change is seasonal in nature and not
10 likely to be long term. Quarter monthly payment status shall
11 be determined under this paragraph as if the rate reduction to
12 1.25% in Public Act 102-700 on sales tax holiday items had not
13 occurred. For quarter monthly payments due on or after July 1,
14 2023 and through June 30, 2024, "25% of the taxpayer's
15 liability for the same calendar month of the preceding year"
16 shall be determined as if the rate reduction to 1.25% in Public
17 Act 102-700 on sales tax holiday items had not occurred.
18 Quarter monthly payment status shall be determined under this
19 paragraph as if the rate reduction to 0% in Public Act 102-700
20 on food for human consumption that is to be consumed off the
21 premises where it is sold (other than alcoholic beverages,
22 food consisting of or infused with adult use cannabis, soft
23 drinks, and food that has been prepared for immediate
24 consumption) had not occurred. For quarter monthly payments
25 due under this paragraph on or after July 1, 2023 and through
26 June 30, 2024, "25% of the taxpayer's liability for the same

1 calendar month of the preceding year" shall be determined as
2 if the rate reduction to 0% in Public Act 102-700 had not
3 occurred. If any such quarter monthly payment is not paid at
4 the time or in the amount required by this Section, then the
5 taxpayer shall be liable for penalties and interest on the
6 difference between the minimum amount due and the amount of
7 such quarter monthly payment actually and timely paid, except
8 insofar as the taxpayer has previously made payments for that
9 month to the Department in excess of the minimum payments
10 previously due as provided in this Section. The Department
11 shall make reasonable rules and regulations to govern the
12 quarter monthly payment amount and quarter monthly payment
13 dates for taxpayers who file on other than a calendar monthly
14 basis.

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

1 prescribed by the Department, except that if such excess
2 payment is shown on an original monthly return and is made
3 after December 31, 1986, no credit memorandum shall be issued,
4 unless requested by the taxpayer. If no such request is made,
5 the taxpayer may credit such excess payment against tax
6 liability subsequently to be remitted by the taxpayer to the
7 Department under this Act, the Retailers' Occupation Tax Act,
8 the Service Occupation Tax Act or the Service Use Tax Act, in
9 accordance with reasonable rules and regulations prescribed by
10 the Department. If the Department subsequently determines that
11 all or any part of the credit taken was not actually due to the
12 taxpayer, the taxpayer's vendor's discount shall be reduced,
13 if necessary, to reflect the difference between the credit
14 taken and that actually due, and the taxpayer shall be liable
15 for penalties and interest on such difference.

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

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

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

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

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

1 trailer to another aircraft, watercraft, motor vehicle or
2 trailer retailer for the purpose of resale or (ii) a retailer
3 of aircraft, watercraft, motor vehicles, or trailers transfers
4 more than one aircraft, watercraft, motor vehicle, or trailer
5 to a purchaser for use as a qualifying rolling stock as
6 provided in Section 3-55 of this Act, then that seller may
7 report the transfer of all the aircraft, watercraft, motor
8 vehicles or trailers involved in that transaction to the
9 Department on the same uniform invoice-transaction reporting
10 return form. For purposes of this Section, "watercraft" means
11 a Class 2, Class 3, or Class 4 watercraft as defined in Section
12 3-2 of the Boat Registration and Safety Act, a personal
13 watercraft, or any boat equipped with an inboard motor.

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

1 other provision of this Act to the contrary, all returns filed
2 under this paragraph must be filed by electronic means in the
3 manner and form as required by the Department.

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

25 The transaction reporting return in the case of watercraft
26 and aircraft must show the name and address of the seller; the

1 name and address of the purchaser; the amount of the selling
2 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, and
14 such other information as the Department may reasonably
15 require.

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

1 applications for title or registration.

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

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

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

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

15 On and after January 1, 2025, with respect to the lease of
16 trailers, other than semitrailers as defined in Section 1-187
17 of the Illinois Vehicle Code, that are required to be
18 registered with an agency of this State and that are subject to
19 the tax on lease receipts under this Act, notwithstanding any
20 other provision of this Act to the contrary, for the purpose of
21 reporting and paying tax under this Act on those lease
22 receipts, lessors shall file returns in addition to and
23 separate from the transaction reporting return. Lessors shall
24 file those lease returns and make payment to the Department by
25 electronic means on or before the 20th day of each month
26 following the month, quarter, or year, as applicable, in which

1 lease receipts were received. All lease receipts received by
2 the lessor from the lease of those trailers during the same
3 reporting period shall be reported and tax shall be paid on a
4 single return form to be prescribed by the Department.

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

21 Any retailer filing a return under this Section shall also
22 include (for the purpose of paying tax thereon) the total tax
23 covered by such return upon the selling price of tangible
24 personal property purchased by him at retail from a retailer,
25 but as to which the tax imposed by this Act was not collected
26 from the retailer filing such return, and such retailer shall

1 remit the amount of such tax to the Department when filing such
2 return.

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

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

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

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

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

1 pay into the State and Local Sales Tax Reform Fund, a special
2 fund in the State treasury, 20% 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, other than (i) tangible
5 personal property which is purchased outside Illinois at
6 retail from a retailer and which is titled or registered by an
7 agency of this State's government and (ii) aviation fuel sold
8 on or after December 1, 2019. This exception for aviation fuel
9 only applies for so long as the revenue use requirements of 49
10 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

23 Beginning August 1, 2000, each month the Department shall
24 pay into the State and Local Sales Tax Reform Fund 100% of the
25 net revenue realized for the preceding month from the 1.25%
26 rate on the selling price of motor fuel and gasohol. If, in any

1 month, the tax on sales tax holiday items, as defined in
2 Section 3-6, is imposed at the rate of 1.25%, then the
3 Department shall pay 100% of the net revenue realized for that
4 month from the 1.25% rate on the selling price of sales tax
5 holiday items into the State and Local Sales Tax Reform Fund.

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

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

20 On February 1, 2027, and in each month thereafter, the
21 Department shall pay into the General Revenue Fund 62% of the
22 net revenue realized for the preceding month from the 3.25%
23 general rate on the selling price of tangible personal
24 property that is purchased from a retailer located in a
25 Community Revitalization Zone created under the Community
26 Revitalization Zone Act. On February 1, 2027, and in each

1 month thereafter, the Department shall pay into the State and
2 Local Sales Tax Reform Fund 38% of the net revenue realized for
3 the preceding month from the 3.25% general rate on the selling
4 price of tangible personal property that is purchased from a
5 retailer located in a Community Revitalization Zone created
6 under the Community Revitalization Zone Act.

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

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

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

5 Beginning July 1, 2015, of the remainder of the moneys
6 received by the Department under this Act, the Service Use Tax
7 Act, the Service Occupation Tax Act, and the Retailers'
8 Occupation Tax Act, each month the Department shall deposit
9 \$500,000 into the State Crime Laboratory Fund.

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

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

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

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

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

10	Fiscal Year	Total Deposit
11	1993	\$0
12	1994	53,000,000
13	1995	58,000,000
14	1996	61,000,000
15	1997	64,000,000
16	1998	68,000,000
17	1999	71,000,000
18	2000	75,000,000
19	2001	80,000,000
20	2002	93,000,000
21	2003	99,000,000
22	2004	103,000,000
23	2005	108,000,000
24	2006	113,000,000
25	2007	119,000,000
26	2008	126,000,000

1	2009	132,000,000
2	2010	139,000,000
3	2011	146,000,000
4	2012	153,000,000
5	2013	161,000,000
6	2014	170,000,000
7	2015	179,000,000
8	2016	189,000,000
9	2017	199,000,000
10	2018	210,000,000
11	2019	221,000,000
12	2020	233,000,000
13	2021	300,000,000
14	2022	300,000,000
15	2023	300,000,000
16	2024	300,000,000
17	2025	300,000,000
18	2026	300,000,000
19	2027	375,000,000
20	2028	375,000,000
21	2029	375,000,000
22	2030	375,000,000
23	2031	375,000,000
24	2032	375,000,000
25	2033	375,000,000
26	2034	375,000,000

1 2035 375,000,000

2 2036 450,000,000

3 and

4 each fiscal year

5 thereafter that bonds

6 are outstanding under

7 Section 13.2 of the

8 Metropolitan Pier and

9 Exposition Authority Act,

10 but not after fiscal year 2060.

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

24 Subject to payment of amounts into the Capital Projects
25 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
26 and the McCormick Place Expansion Project Fund pursuant to the

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

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

19 Subject to payment of amounts into the Build Illinois
20 Fund, the McCormick Place Expansion Project Fund, the Illinois
21 Tax Increment Fund, and the Energy Infrastructure Fund
22 pursuant to the preceding paragraphs or in any amendments to
23 this Section hereafter enacted, beginning on the first day of
24 the first calendar month to occur on or after August 26, 2014
25 (the effective date of Public Act 98-1098), each month, from
26 the collections made under Section 9 of the Use Tax Act,

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

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

19 Subject to successful execution and delivery of a
20 public-private agreement between the public agency and private
21 entity and completion of the civic build, beginning on July 1,
22 2023, of the remainder of the moneys received by the
23 Department under the Use Tax Act, the Service Use Tax Act, the
24 Service Occupation Tax Act, and this Act, the Department shall
25 deposit the following specified deposits in the aggregate from
26 collections under the Use Tax Act, the Service Use Tax Act, the

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

14	Fiscal Year.....	Total Deposit
15	2024	\$200,000,000
16	2025	\$206,000,000
17	2026	\$212,200,000
18	2027	\$218,500,000
19	2028	\$225,100,000
20	2029	\$288,700,000
21	2030	\$298,900,000
22	2031	\$309,300,000
23	2032	\$320,100,000
24	2033	\$331,200,000
25	2034	\$341,200,000
26	2035	\$351,400,000

1	2036	.....	\$361,900,000
2	2037	.....	\$372,800,000
3	2038	.....	\$384,000,000
4	2039	.....	\$395,500,000
5	2040	.....	\$407,400,000
6	2041	.....	\$419,600,000
7	2042	.....	\$432,200,000
8	2043	.....	\$445,100,000

9 Beginning July 1, 2021 and until July 1, 2022, subject to
10 the payment of amounts into the State and Local Sales Tax
11 Reform Fund, the Build Illinois Fund, the McCormick Place
12 Expansion Project Fund, the Illinois Tax Increment Fund, and
13 the Tax Compliance and Administration Fund as provided in this
14 Section, the Department shall pay each month into the Road
15 Fund the amount estimated to represent 16% of the net revenue
16 realized from the taxes imposed on motor fuel and gasohol.
17 Beginning July 1, 2022 and until July 1, 2023, subject to the
18 payment of amounts into the State and Local Sales Tax Reform
19 Fund, the Build Illinois Fund, the McCormick Place Expansion
20 Project Fund, the Illinois Tax Increment Fund, and the Tax
21 Compliance and Administration Fund as provided in this
22 Section, the Department shall pay each month into the Road
23 Fund the amount estimated to represent 32% of the net revenue
24 realized from the taxes imposed on motor fuel and gasohol.
25 Beginning July 1, 2023 and until July 1, 2024, subject to the
26 payment of amounts into the State and Local Sales Tax Reform

1 Fund, the Build Illinois Fund, the McCormick Place Expansion
2 Project Fund, the Illinois Tax Increment Fund, and the Tax
3 Compliance and Administration Fund as provided in this
4 Section, the Department shall pay each month into the Road
5 Fund the amount estimated to represent 48% of the net revenue
6 realized from the taxes imposed on motor fuel and gasohol.
7 Beginning July 1, 2024 and until July 1, 2026, subject to the
8 payment of amounts into the State and Local Sales Tax Reform
9 Fund, the Build Illinois Fund, the McCormick Place Expansion
10 Project Fund, the Illinois Tax Increment Fund, and the Tax
11 Compliance and Administration Fund as provided in this
12 Section, the Department shall pay each month into the Road
13 Fund the amount estimated to represent 64% of the net revenue
14 realized from the taxes imposed on motor fuel and gasohol.
15 Beginning on July 1, 2026, subject to the payment of amounts
16 into the State and Local Sales Tax Reform Fund, the Build
17 Illinois Fund, the McCormick Place Expansion Project Fund, the
18 Illinois Tax Increment Fund, and the Tax Compliance and
19 Administration Fund as provided in this Section, the
20 Department shall pay each month into the Public Transportation
21 Fund and the Downstate Public Transportation Fund the amount
22 estimated to represent 80% of the net revenue realized from
23 the taxes imposed on motor fuel and gasohol. Moneys shall be
24 apportioned as follows: 85% into the Public Transportation
25 Fund and 15% into the Downstate Public Transportation Fund. As
26 used in this paragraph, "motor fuel" has the meaning given to

1 that term in Section 1.1 of the Motor Fuel Tax Law, and
2 "gasohol" has the meaning given to that term in Section 3-40 of
3 this Act.

4 Until July 1, 2025, of the remainder of the moneys
5 received by the Department pursuant to this Act, 75% thereof
6 shall be paid into the State treasury and 25% shall be reserved
7 in a special account and used only for the transfer to the
8 Common School Fund as part of the monthly transfer from the
9 General Revenue Fund in accordance with Section 8a of the
10 State Finance Act. Beginning July 1, 2025, of the remainder of
11 the moneys received by the Department pursuant to this Act,
12 75% shall be deposited into the General Revenue Fund and 25%
13 shall be deposited into the Common School Fund.

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

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

25 For greater simplicity of administration, manufacturers,
26 importers and wholesalers whose products are sold at retail in

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

6 (Source: P.A. 103-154, eff. 6-30-23; 103-363, eff. 7-28-23;
7 103-592, Article 75, Section 75-5, eff. 1-1-25; 103-592,
8 Article 110, Section 110-5, eff. 6-7-24; 103-1055, eff.
9 12-20-24; 104-6, Article 5, Section 5-10, eff. 6-16-25; 104-6,
10 Article 35, Section 35-20, eff. 6-16-25; 104-457, eff.
11 6-1-26.)

12 Section 905. The Service Use Tax Act is amended by
13 changing Sections 3-10 and 9 as follows:

14 (35 ILCS 110/3-10)

15 Sec. 3-10. Rate of tax. Unless otherwise provided in this
16 Section, the tax imposed by this Act is at the rate of 6.25% of
17 the selling price of tangible personal property transferred,
18 including, on and after January 1, 2025, transferred by lease,
19 as an incident to the sale of service, but, for the purpose of
20 computing this tax, in no event shall the selling price be less
21 than the cost price of the property to the serviceman.

22 Beginning on January 1, 2027, with respect to tangible
23 personal property that is purchased from a retailer located in
24 a Community Revitalization Zone created under the Community

1 Revitalization Zone Act (other than tangible personal property
2 that is otherwise subject to a 1% rate of tax or a 1.25% rate
3 of tax under this Act), the tax is imposed at the rate of
4 3.25%.

5 Beginning on July 1, 2000 and through December 31, 2000,
6 with respect to motor fuel, as defined in Section 1.1 of the
7 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
8 the Use Tax Act, the tax is imposed at the rate of 1.25%.

9 With respect to gasohol, as defined in the Use Tax Act, the
10 tax imposed by this Act applies to (i) 70% of the selling price
11 of property transferred as an incident to the sale of service
12 on or after January 1, 1990, and before July 1, 2003, (ii) 80%
13 of the selling price of property transferred as an incident to
14 the sale of service on or after July 1, 2003 and on or before
15 July 1, 2017, (iii) 100% of the selling price of property
16 transferred as an incident to the sale of service after July 1,
17 2017 and before January 1, 2024, (iv) 90% of the selling price
18 of property transferred as an incident to the sale of service
19 on or after January 1, 2024 and on or before December 31, 2028,
20 and (v) 100% of the selling price of property transferred as an
21 incident to the sale of service after December 31, 2028. If, at
22 any time, however, the tax under this Act on sales of gasohol,
23 as defined in the Use Tax Act, is imposed at the rate of 1.25%,
24 then the tax imposed by this Act applies to 100% of the
25 proceeds of sales of gasohol made during that time.

26 With respect to mid-range ethanol blends, as defined in

1 Section 3-44.3 of the Use Tax Act, the tax imposed by this Act
2 applies to (i) 80% of the selling price of property
3 transferred as an incident to the sale of service on or after
4 January 1, 2024 and on or before December 31, 2028 and (ii)
5 100% of the selling price of property transferred as an
6 incident to the sale of service after December 31, 2028. If, at
7 any time, however, the tax under this Act on sales of mid-range
8 ethanol blends is imposed at the rate of 1.25%, then the tax
9 imposed by this Act applies to 100% of the selling price of
10 mid-range ethanol blends transferred as an incident to the
11 sale of service during that time.

12 With respect to majority blended ethanol fuel, as defined
13 in the Use Tax Act, the tax imposed by this Act does not apply
14 to the selling price of property transferred as an incident to
15 the sale of service on or after July 1, 2003 and on or before
16 December 31, 2028 but applies to 100% of the selling price
17 thereafter.

18 With respect to biodiesel blends, as defined in the Use
19 Tax Act, with no less than 1% and no more than 10% biodiesel,
20 the tax imposed by this Act applies to (i) 80% of the selling
21 price of property transferred as an incident to the sale of
22 service on or after July 1, 2003 and on or before December 31,
23 2018 and (ii) 100% of the proceeds of the selling price after
24 December 31, 2018 and before January 1, 2024. On and after
25 January 1, 2024 and on or before December 31, 2030, the
26 taxation of biodiesel, renewable diesel, and biodiesel blends

1 shall be as provided in Section 3-5.1 of the Use Tax Act. If,
2 at any time, however, the tax under this Act on sales of
3 biodiesel blends, as defined in the Use Tax Act, with no less
4 than 1% and no more than 10% biodiesel is imposed at the rate
5 of 1.25%, then the tax imposed by this Act applies to 100% of
6 the proceeds of sales of biodiesel blends with no less than 1%
7 and no more than 10% biodiesel made during that time.

8 With respect to biodiesel, as defined in the Use Tax Act,
9 and biodiesel blends, as defined in the Use Tax Act, with more
10 than 10% but no more than 99% biodiesel, the tax imposed by
11 this Act does not apply to the proceeds of the selling price of
12 property transferred as an incident to the sale of service on
13 or after July 1, 2003 and on or before December 31, 2023. On
14 and after January 1, 2024 and on or before December 31, 2030,
15 the taxation of biodiesel, renewable diesel, and biodiesel
16 blends shall be as provided in Section 3-5.1 of the Use Tax
17 Act.

18 At the election of any registered serviceman made for each
19 fiscal year, for whom the aggregate annual cost price of
20 tangible personal property transferred as an incident to the
21 sales of service is less than 35%, or 75% in the case of
22 servicemen transferring prescription drugs or servicemen
23 engaged in graphic arts production, of the aggregate annual
24 total gross receipts from all sales of service, the tax
25 imposed by this Act shall be based on the serviceman's cost
26 price of the tangible personal property transferred as an

1 incident to the sale of those services. This election may also
2 be made by any serviceman maintaining a place of business in
3 this State who makes retail sales from outside of this State to
4 Illinois customers but is not required to be registered under
5 Section 2a of the Retailers' Occupation Tax Act. Beginning
6 January 1, 2026, this election shall not apply to any sale of
7 service made through a marketplace that has met the threshold
8 in subsection (b-5) of Section 2d of this Act.

9 Beginning January 1, 2026, the tax shall be imposed at the
10 rate of 6.25% of 50% of the entire billing to the service
11 customer for all sales of service made through a marketplace
12 that has met the threshold in subsection (b-5) of Section 2d of
13 this Act. In no event shall 50% of the entire billing be less
14 than the cost price of the property to the marketplace
15 serviceman or the marketplace facilitator on its own sales of
16 service.

17 Until July 1, 2022 and from July 1, 2023 through December
18 31, 2025, the tax shall be imposed at the rate of 1% on food
19 prepared for immediate consumption and transferred incident to
20 a sale of service subject to this Act or the Service Occupation
21 Tax Act by an entity licensed under the Hospital Licensing
22 Act, the Nursing Home Care Act, the Assisted Living and Shared
23 Housing Act, the ID/DD Community Care Act, the MC/DD Act, the
24 Specialized Mental Health Rehabilitation Act of 2013, or the
25 Child Care Act of 1969, or an entity that holds a permit issued
26 pursuant to the Life Care Facilities Act. Until July 1, 2022

1 and from July 1, 2023 through December 31, 2025, the tax shall
2 also be imposed at the rate of 1% on food for human consumption
3 that is to be consumed off the premises where it is sold (other
4 than alcoholic beverages, food consisting of or infused with
5 adult use cannabis, soft drinks, and food that has been
6 prepared for immediate consumption and is not otherwise
7 included in this paragraph).

8 Beginning on July 1, 2022 and until July 1, 2023, the tax
9 shall be imposed at the rate of 0% on food prepared for
10 immediate consumption and transferred incident to a sale of
11 service subject to this Act or the Service Occupation Tax Act
12 by an entity licensed under the Hospital Licensing Act, the
13 Nursing Home Care Act, the Assisted Living and Shared Housing
14 Act, the ID/DD Community Care Act, the MC/DD Act, the
15 Specialized Mental Health Rehabilitation Act of 2013, or the
16 Child Care Act of 1969, or an entity that holds a permit issued
17 pursuant to the Life Care Facilities Act. Beginning on July 1,
18 2022 and until July 1, 2023, the tax shall also be imposed at
19 the rate of 0% on food for human consumption that is to be
20 consumed off the premises where it is sold (other than
21 alcoholic beverages, food consisting of or infused with adult
22 use cannabis, soft drinks, and food that has been prepared for
23 immediate consumption and is not otherwise included in this
24 paragraph).

25 On and after January 1, 2026, food prepared for immediate
26 consumption and transferred incident to a sale of service

1 subject to this Act or the Service Occupation Tax Act by an
2 entity licensed under the Hospital Licensing Act, the Nursing
3 Home Care Act, the Assisted Living and Shared Housing Act, the
4 ID/DD Community Care Act, the MC/DD Act, the Specialized
5 Mental Health Rehabilitation Act of 2013, or the Child Care
6 Act of 1969, or by an entity that holds a permit issued
7 pursuant to the Life Care Facilities Act is exempt from the tax
8 under this Act. On and after January 1, 2026, food for human
9 consumption that is to be consumed off the premises where it is
10 sold (other than alcoholic beverages, food consisting of or
11 infused with adult use cannabis, soft drinks, candy, and food
12 that has been prepared for immediate consumption and is not
13 otherwise included in this paragraph) is exempt from the tax
14 under this Act.

15 The tax shall be imposed at the rate of 1% on prescription
16 and nonprescription medicines, drugs, medical appliances,
17 products classified as Class III medical devices by the United
18 States Food and Drug Administration that are used for cancer
19 treatment pursuant to a prescription, as well as any
20 accessories and components related to those devices,
21 modifications to a motor vehicle for the purpose of rendering
22 it usable by a person with a disability, and insulin, blood
23 sugar testing materials, syringes, and needles used by human
24 diabetics. For the purposes of this Section, until September
25 1, 2009: the term "soft drinks" means any complete, finished,
26 ready-to-use, non-alcoholic drink, whether carbonated or not,

1 including, but not limited to, soda water, cola, fruit juice,
2 vegetable juice, carbonated water, and all other preparations
3 commonly known as soft drinks of whatever kind or description
4 that are contained in any closed or sealed bottle, can,
5 carton, or container, regardless of size; but "soft drinks"
6 does not include coffee, tea, non-carbonated water, infant
7 formula, milk or milk products as defined in the Grade A
8 Pasteurized Milk and Milk Products Act, or drinks containing
9 50% or more natural fruit or vegetable juice.

10 Notwithstanding any other provisions of this Act,
11 beginning September 1, 2009, "soft drinks" means non-alcoholic
12 beverages that contain natural or artificial sweeteners. "Soft
13 drinks" does not include beverages that contain milk or milk
14 products, soy, rice or similar milk substitutes, or greater
15 than 50% of vegetable or fruit juice by volume.

16 Until August 1, 2009, and notwithstanding any other
17 provisions of this Act, "food for human consumption that is to
18 be consumed off the premises where it is sold" includes all
19 food sold through a vending machine, except soft drinks and
20 food products that are dispensed hot from a vending machine,
21 regardless of the location of the vending machine. Beginning
22 August 1, 2009, and notwithstanding any other provisions of
23 this Act, "food for human consumption that is to be consumed
24 off the premises where it is sold" includes all food sold
25 through a vending machine, except soft drinks, candy, and food
26 products that are dispensed hot from a vending machine,

1 regardless of the location of the vending machine.

2 Notwithstanding any other provisions of this Act,
3 beginning September 1, 2009, "food for human consumption that
4 is to be consumed off the premises where it is sold" does not
5 include candy. For purposes of this Section, "candy" means a
6 preparation of sugar, honey, or other natural or artificial
7 sweeteners in combination with chocolate, fruits, nuts or
8 other ingredients or flavorings in the form of bars, drops, or
9 pieces. "Candy" does not include any preparation that contains
10 flour or requires refrigeration.

11 Notwithstanding any other provisions of this Act,
12 beginning September 1, 2009, "nonprescription medicines and
13 drugs" does not include grooming and hygiene products. For
14 purposes of this Section, "grooming and hygiene products"
15 includes, but is not limited to, soaps and cleaning solutions,
16 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
17 lotions and screens, unless those products are available by
18 prescription only, regardless of whether the products meet the
19 definition of "over-the-counter-drugs". For the purposes of
20 this paragraph, "over-the-counter-drug" means a drug for human
21 use that contains a label that identifies the product as a drug
22 as required by 21 CFR 201.66. The "over-the-counter-drug"
23 label includes:

24 (A) a "Drug Facts" panel; or

25 (B) a statement of the "active ingredient(s)" with a
26 list of those ingredients contained in the compound,

1 substance or preparation.

2 Beginning on January 1, 2014 (the effective date of Public
3 Act 98-122), "prescription and nonprescription medicines and
4 drugs" includes medical cannabis purchased from a registered
5 dispensing organization under the Compassionate Use of Medical
6 Cannabis Program Act.

7 As used in this Section, "adult use cannabis" means
8 cannabis subject to tax under the Cannabis Cultivation
9 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law
10 and does not include cannabis subject to tax under the
11 Compassionate Use of Medical Cannabis Program Act.

12 If the property that is acquired from a serviceman is
13 acquired outside Illinois and used outside Illinois before
14 being brought to Illinois for use here and is taxable under
15 this Act, the "selling price" on which the tax is computed
16 shall be reduced by an amount that represents a reasonable
17 allowance for depreciation for the period of prior
18 out-of-state use. No depreciation is allowed in cases where
19 the tax under this Act is imposed on lease receipts.

20 (Source: P.A. 103-9, eff. 6-7-23; 103-154, eff. 6-30-23;
21 103-592, eff. 1-1-25; 103-781, eff. 8-5-24; 104-6, eff.
22 6-16-25; 104-417, eff. 8-15-25.)

23 (35 ILCS 110/9)

24 (Text of Section before amendment by P.A. 104-457)

25 Sec. 9. Each serviceman required or authorized to collect

1 the tax herein imposed shall pay to the Department the amount
2 of such tax (except as otherwise provided) at the time when he
3 is required to file his return for the period during which such
4 tax was collected, less a discount of 2.1% prior to January 1,
5 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
6 year, whichever is greater, which is allowed to reimburse the
7 serviceman for expenses incurred in collecting the tax,
8 keeping records, preparing and filing returns, remitting the
9 tax, and supplying data to the Department on request.
10 Beginning with returns due on or after January 1, 2025, the
11 vendor's discount allowed in this Section, the Retailers'
12 Occupation Tax Act, the Service Occupation Tax Act, and the
13 Use Tax Act, including any local tax administered by the
14 Department and reported on the same return, shall not exceed
15 \$1,000 per month in the aggregate. When determining the
16 discount allowed under this Section, servicemen shall include
17 the amount of tax that would have been due at the 1% rate but
18 for the 0% rate imposed under Public Act 102-700. The discount
19 under this Section is not allowed for the 1.25% portion of
20 taxes paid on aviation fuel that is subject to the revenue use
21 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The
22 discount allowed under this Section is allowed only for
23 returns that are filed in the manner required by this Act. The
24 Department may disallow the discount for servicemen whose
25 certificate of registration is revoked at the time the return
26 is filed, but only if the Department's decision to revoke the

1 certificate of registration has become final. A serviceman
2 need not remit that part of any tax collected by him to the
3 extent that he is required to pay and does pay the tax imposed
4 by the Service Occupation Tax Act with respect to his sale of
5 service involving the incidental transfer by him of the same
6 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: (i) food for human
18 consumption that is to be consumed off the premises where it is
19 sold (other than alcoholic beverages, food consisting of or
20 infused with adult use cannabis, soft drinks, and food that
21 has been prepared for immediate consumption); and (ii) food
22 prepared for immediate consumption and transferred incident to
23 a sale of service subject to this Act or the Service Occupation
24 Tax Act by an entity licensed under the Hospital Licensing
25 Act, the Nursing Home Care Act, the Assisted Living and Shared
26 Housing Act, the ID/DD Community Care Act, the MC/DD Act, the

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

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

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

19 The Department may require returns to be filed on a
20 quarterly basis. If so required, a return for each calendar
21 quarter shall be filed on or before the twentieth day of the
22 calendar month following the end of such calendar quarter. The
23 taxpayer shall also file a return with the Department for each
24 of the first 2 ~~two~~ months of each calendar quarter, on or
25 before the twentieth day of the following calendar month,
26 stating:

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

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

1 purposes of this Section, "aviation fuel" means jet fuel and
2 aviation gasoline.

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

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

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

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

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

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

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

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

26 If the serviceman is otherwise required to file a monthly

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

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

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

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

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

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

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 Service Occupation Tax

1 Act, to furnish all the return information required by both
2 Acts on the one form.

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

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

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

23 For aviation fuel sold on or after December 1, 2019, each
24 month the Department shall pay into the State Aviation Program
25 Fund 20% of the net revenue realized for the preceding month
26 from the 6.25% general rate on the selling price of aviation

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

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

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

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

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

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

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

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

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

1 Illinois Bond Act.

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

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

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

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

19	Fiscal Year.....	Total Deposit
20	2024	\$200,000,000
21	2025	\$206,000,000
22	2026	\$212,200,000
23	2027	\$218,500,000
24	2028	\$225,100,000
25	2029	\$288,700,000
26	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 Energy Infrastructure 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, 2026, 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, 2026, 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 the Use Tax Act.

5 Until July 1, 2025, of the remainder of the moneys
6 received by the Department pursuant to this Act, 75% thereof
7 shall be paid into the General Revenue Fund of 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. Beginning
12 July 1, 2025, of the remainder of the moneys received by the
13 Department pursuant to this Act, 75% shall be deposited into
14 the General Revenue Fund and 25% shall be deposited into the
15 Common School Fund.

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

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

1 (Source: P.A. 103-363, eff. 7-28-23; 103-592, Article 75,
2 Section 75-10, eff. 1-1-25; 103-592, Article 110, Section
3 110-10, eff. 6-7-24; 104-6, Article 5, Section 5-15, eff.
4 6-16-25; 104-6, Article 35, Section 35-25, eff. 6-16-25;
5 104-417, eff. 8-15-25; revised 9-10-25.)

6 (Text of Section after amendment by P.A. 104-457)

7 Sec. 9. Each serviceman required or authorized to collect
8 the tax herein imposed shall pay to the Department the amount
9 of such tax (except as otherwise provided) at the time when he
10 is required to file his return for the period during which such
11 tax was collected, less a discount of 2.1% prior to January 1,
12 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
13 year, whichever is greater, which is allowed to reimburse the
14 serviceman for expenses incurred in collecting the tax,
15 keeping records, preparing and filing returns, remitting the
16 tax, and supplying data to the Department on request.
17 Beginning with returns due on or after January 1, 2025, the
18 vendor's discount allowed in this Section, the Retailers'
19 Occupation Tax Act, the Service Occupation Tax Act, and the
20 Use Tax Act, including any local tax administered by the
21 Department and reported on the same return, shall not exceed
22 \$1,000 per month in the aggregate. When determining the
23 discount allowed under this Section, servicemen shall include
24 the amount of tax that would have been due at the 1% rate but
25 for the 0% rate imposed under Public Act 102-700. The discount

1 under this Section is not allowed for the 1.25% portion of
2 taxes paid on aviation fuel that is subject to the revenue use
3 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The
4 discount allowed under this Section is allowed only for
5 returns that are filed in the manner required by this Act. The
6 Department may disallow the discount for servicemen whose
7 certificate of registration is revoked at the time the return
8 is filed, but only if the Department's decision to revoke the
9 certificate of registration has become final. A serviceman
10 need not remit that part of any tax collected by him to the
11 extent that he is required to pay and does pay the tax imposed
12 by the Service Occupation Tax Act with respect to his sale of
13 service involving the incidental transfer by him of the same
14 property.

15 Except as provided hereinafter in this Section, on or
16 before the twentieth day of each calendar month, such
17 serviceman shall file a return for the preceding calendar
18 month in accordance with reasonable Rules and Regulations to
19 be promulgated by the Department. Such return shall be filed
20 on a form prescribed by the Department and shall contain such
21 information as the Department may reasonably require. The
22 return shall include the gross receipts which were received
23 during the preceding calendar month or quarter on the
24 following items upon which tax would have been due but for the
25 0% rate imposed under Public Act 102-700: (i) food for human
26 consumption that is to be consumed off the premises where it is

1 sold (other than alcoholic beverages, food consisting of or
2 infused with adult use cannabis, soft drinks, and food that
3 has been prepared for immediate consumption); and (ii) food
4 prepared for immediate consumption and transferred incident to
5 a sale of service subject to this Act or the Service Occupation
6 Tax Act by an entity licensed under the Hospital Licensing
7 Act, the Nursing Home Care Act, the Assisted Living and Shared
8 Housing Act, the ID/DD Community Care Act, the MC/DD Act, the
9 Specialized Mental Health Rehabilitation Act of 2013, or the
10 Child Care Act of 1969, or an entity that holds a permit issued
11 pursuant to the Life Care Facilities Act. The return shall
12 also include the amount of tax that would have been due on the
13 items listed in the previous sentence but for the 0% rate
14 imposed under Public Act 102-700.

15 In the case of leases, except as otherwise provided in
16 this Act, the lessor, in collecting the tax, may collect for
17 each tax return period only the tax applicable to that part of
18 the selling price actually received during such tax return
19 period.

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

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

9 1. The name of the seller;

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

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

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

19 5. The amount of tax due;

20 5-5. The signature of the taxpayer; and

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

23 Each serviceman required or authorized to collect the tax
24 imposed by this Act on aviation fuel transferred as an
25 incident of a sale of service in this State during the
26 preceding calendar month shall, instead of reporting and

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

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

15 Notwithstanding any other provision of this Act to the
16 contrary, servicemen subject to tax on cannabis shall file all
17 cannabis tax returns and shall make all cannabis tax payments
18 by electronic means in the manner and form required by the
19 Department.

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

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

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

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

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

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

8 If the serviceman is otherwise required to file a monthly
9 return and if the serviceman's average monthly tax liability
10 to 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 serviceman is otherwise required to file a monthly
20 or quarterly return and if the serviceman's average monthly
21 tax 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 serviceman may file his return, in the
4 case of any serviceman who ceases to engage in a kind of
5 business which makes him responsible for filing returns under
6 this Act, such serviceman shall file a final return under this
7 Act with the Department not more than one month after
8 discontinuing such business.

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

26 Any serviceman filing a return hereunder shall also

1 include the total tax upon the selling price of tangible
2 personal property purchased for use by him as an incident to a
3 sale of service, and such serviceman shall remit the amount of
4 such tax to the Department when filing such return.

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

11 Where the serviceman has more than one business registered
12 with the Department under separate registration hereunder,
13 such serviceman shall not file each return that is due as a
14 single return covering all such registered businesses, but
15 shall file separate returns for each such registered business.

16 Beginning January 1, 1990, each month the Department shall
17 pay into the State and Local Tax Reform Fund, a special fund in
18 the State treasury, the net revenue realized for the preceding
19 month from the 1% tax imposed under this Act.

20 On February 1, 2027, and in each month thereafter, the
21 Department shall pay into the General Revenue Fund 62% of the
22 net revenue realized for the preceding month from the 3.25%
23 general rate on the selling price of tangible personal
24 property that is purchased from a retailer located in a
25 Community Revitalization Zone created under the Community
26 Revitalization Zone Act. On February 1, 2027, and in each

1 month thereafter, the Department shall pay into the State and
2 Local Sales Tax Reform Fund 38% of the net revenue realized for
3 the preceding month from the 3.25% general rate on the selling
4 price of tangible personal property that is purchased from a
5 retailer located in a Community Revitalization Zone created
6 under the Community Revitalization Zone Act.

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

18 For aviation fuel sold on or after December 1, 2019, each
19 month the Department shall pay into the State Aviation Program
20 Fund 20% of the net revenue realized for the preceding month
21 from the 6.25% general rate on the selling price of aviation
22 fuel, less an amount estimated by the Department to be
23 required for refunds of the 20% portion of the tax on aviation
24 fuel under this Act, which amount shall be deposited into the
25 Aviation Fuel Sales Tax Refund Fund. The Department shall only
26 pay moneys into the State Aviation Program Fund and the

1 Aviation Fuel Sales Tax Refund Fund under this Act for so long
2 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
3 U.S.C. 47133 are binding on the State.

4 Beginning August 1, 2000, each month the Department shall
5 pay into the State and Local Sales Tax Reform Fund 100% 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.

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

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

1 average monthly claims for payment by the fund and the average
2 monthly revenues deposited into the fund, excluding payments
3 made pursuant to this paragraph.

4 Beginning July 1, 2015, of the remainder of the moneys
5 received by the Department under the Use Tax Act, this Act, the
6 Service Occupation Tax Act, and the Retailers' Occupation Tax
7 Act, each month the Department shall deposit \$500,000 into the
8 State Crime Laboratory Fund.

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

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

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

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

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

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

1	2009	132,000,000
2	2010	139,000,000
3	2011	146,000,000
4	2012	153,000,000
5	2013	161,000,000
6	2014	170,000,000
7	2015	179,000,000
8	2016	189,000,000
9	2017	199,000,000
10	2018	210,000,000
11	2019	221,000,000
12	2020	233,000,000
13	2021	300,000,000
14	2022	300,000,000
15	2023	300,000,000
16	2024	300,000,000
17	2025	300,000,000
18	2026	300,000,000
19	2027	375,000,000
20	2028	375,000,000
21	2029	375,000,000
22	2030	375,000,000
23	2031	375,000,000
24	2032	375,000,000
25	2033	375,000,000
26	2034	375,000,000

1 2035 375,000,000

2 2036 450,000,000

3 and

4 each fiscal year

5 thereafter that bonds

6 are outstanding under

7 Section 13.2 of the

8 Metropolitan Pier and

9 Exposition Authority Act,

10 but not after fiscal year 2060.

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

24 Subject to payment of amounts into the Capital Projects
25 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
26 and the McCormick Place Expansion Project Fund pursuant to the

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

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

19 Subject to payment of amounts into the Build Illinois
20 Fund, the McCormick Place Expansion Project Fund, the Illinois
21 Tax Increment Fund, pursuant to the preceding paragraphs or in
22 any amendments to this Section hereafter enacted, beginning on
23 the first day of the first calendar month to occur on or after
24 August 26, 2014 (the effective date of Public Act 98-1098),
25 each month, from the collections made under Section 9 of the
26 Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of

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

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

19 Subject to successful execution and delivery of a
20 public-private agreement between the public agency and private
21 entity and completion of the civic build, beginning on July 1,
22 2023, of the remainder of the moneys received by the
23 Department under the Use Tax Act, the Service Use Tax Act, the
24 Service Occupation Tax Act, and this Act, the Department shall
25 deposit the following specified deposits in the aggregate from
26 collections under the Use Tax Act, the Service Use Tax Act, the

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

14	Fiscal Year.....	Total Deposit
15	2024	\$200,000,000
16	2025	\$206,000,000
17	2026	\$212,200,000
18	2027	\$218,500,000
19	2028	\$225,100,000
20	2029	\$288,700,000
21	2030	\$298,900,000
22	2031	\$309,300,000
23	2032	\$320,100,000
24	2033	\$331,200,000
25	2034	\$341,200,000
26	2035	\$351,400,000

1	2036	.....	\$361,900,000
2	2037	.....	\$372,800,000
3	2038	.....	\$384,000,000
4	2039	.....	\$395,500,000
5	2040	.....	\$407,400,000
6	2041	.....	\$419,600,000
7	2042	.....	\$432,200,000
8	2043	.....	\$445,100,000

9 Beginning July 1, 2021 and until July 1, 2022, subject to
10 the payment of amounts into the State and Local Sales Tax
11 Reform Fund, the Build Illinois Fund, the McCormick Place
12 Expansion Project Fund, the Energy Infrastructure Fund, and
13 the Tax Compliance and Administration Fund as provided in this
14 Section, the Department shall pay each month into the Road
15 Fund the amount estimated to represent 16% of the net revenue
16 realized from the taxes imposed on motor fuel and gasohol.
17 Beginning July 1, 2022 and until July 1, 2023, subject to the
18 payment of amounts into the State and Local Sales Tax Reform
19 Fund, the Build Illinois Fund, the McCormick Place Expansion
20 Project Fund, the Illinois Tax Increment Fund, and the Tax
21 Compliance and Administration Fund as provided in this
22 Section, the Department shall pay each month into the Road
23 Fund the amount estimated to represent 32% of the net revenue
24 realized from the taxes imposed on motor fuel and gasohol.
25 Beginning July 1, 2023 and until July 1, 2024, subject to the
26 payment of amounts into the State and Local Sales Tax Reform

1 Fund, the Build Illinois Fund, the McCormick Place Expansion
2 Project Fund, the Illinois Tax Increment Fund, and the Tax
3 Compliance and Administration Fund as provided in this
4 Section, the Department shall pay each month into the Road
5 Fund the amount estimated to represent 48% of the net revenue
6 realized from the taxes imposed on motor fuel and gasohol.
7 Beginning July 1, 2024 and until July 1, 2026, subject to the
8 payment of amounts into the State and Local Sales Tax Reform
9 Fund, the Build Illinois Fund, the McCormick Place Expansion
10 Project Fund, the Illinois Tax Increment Fund, and the Tax
11 Compliance and Administration Fund as provided in this
12 Section, the Department shall pay each month into the Road
13 Fund the amount estimated to represent 64% of the net revenue
14 realized from the taxes imposed on motor fuel and gasohol.
15 Beginning on July 1, 2026, subject to the payment of amounts
16 into the State and Local Sales Tax Reform Fund, the Build
17 Illinois Fund, the McCormick Place Expansion Project Fund, the
18 Illinois Tax Increment Fund, and the Tax Compliance and
19 Administration Fund as provided in this Section, the
20 Department shall pay each month into the Public Transportation
21 Fund and the Downstate Public Transportation Fund the amount
22 estimated to represent 80% of the net revenue realized from
23 the taxes imposed on motor fuel and gasohol. Those moneys
24 shall be apportioned as follows: 85% into the Public
25 Transportation Fund and 15% into the Downstate Public
26 Transportation Fund. As used in this paragraph "motor fuel"

1 has the meaning given to that term in Section 1.1 of the Motor
2 Fuel Tax Law, and "gasohol" has the meaning given to that term
3 in Section 3-40 of the Use Tax Act.

4 Until July 1, 2025, of the remainder of the moneys
5 received by the Department pursuant to this Act, 75% thereof
6 shall be paid into the General Revenue Fund of 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. Beginning
11 July 1, 2025, of the remainder of the moneys received by the
12 Department pursuant to this Act, 75% shall be deposited into
13 the General Revenue Fund and 25% shall be deposited into the
14 Common School Fund.

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

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

26 (Source: P.A. 103-363, eff. 7-28-23; 103-592, Article 75,

1 Section 75-10, eff. 1-1-25; 103-592, Article 110, Section
2 110-10, eff. 6-7-24; 104-6, Article 5, Section 5-15, eff.
3 6-16-25; 104-6, Article 35, Section 35-25, eff. 6-16-25;
4 104-417, eff. 8-15-25; 104-457, eff. 6-1-26; revised 1-12-26.)

5 Section 910. The Service Occupation Tax Act is amended by
6 changing Sections 3-10 and 9 as follows:

7 (35 ILCS 115/3-10)

8 Sec. 3-10. Rate of tax. Unless otherwise provided in this
9 Section, the tax imposed by this Act is at the rate of 6.25% of
10 the "selling price", as defined in Section 2 of the Service Use
11 Tax Act, of the tangible personal property, including, on and
12 after January 1, 2025, tangible personal property transferred
13 by lease. For the purpose of computing this tax, in no event
14 shall the "selling price" be less than the cost price to the
15 serviceman of the tangible personal property transferred. The
16 selling price of each item of tangible personal property
17 transferred as an incident of a sale of service may be shown as
18 a distinct and separate item on the serviceman's billing to
19 the service customer. If the selling price is not so shown, the
20 selling price of the tangible personal property is deemed to
21 be 50% of the serviceman's entire billing to the service
22 customer. When, however, a serviceman contracts to design,
23 develop, and produce special order machinery or equipment, the
24 tax imposed by this Act shall be based on the serviceman's cost

1 price of the tangible personal property transferred incident
2 to the completion of the contract.

3 Beginning on January 1, 2027, with respect to tangible
4 personal property that is purchased from a retailer located in
5 a Community Revitalization Zone created under the Community
6 Revitalization Zone Act (other than tangible personal property
7 that is otherwise subject to a 1% rate of tax or a 1.25% rate
8 of tax under this Act), the tax is imposed at the rate of
9 3.25%.

10 Beginning on July 1, 2000 and through December 31, 2000,
11 with respect to motor fuel, as defined in Section 1.1 of the
12 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
13 the Use Tax Act, the tax is imposed at the rate of 1.25%.

14 With respect to gasohol, as defined in the Use Tax Act, the
15 tax imposed by this Act shall apply to (i) 70% of the cost
16 price of property transferred as an incident to the sale of
17 service on or after January 1, 1990, and before July 1, 2003,
18 (ii) 80% of the selling price of property transferred as an
19 incident to the sale of service on or after July 1, 2003 and on
20 or before July 1, 2017, (iii) 100% of the selling price of
21 property transferred as an incident to the sale of service
22 after July 1, 2017 and prior to January 1, 2024, (iv) 90% of
23 the selling price of property transferred as an incident to
24 the sale of service on or after January 1, 2024 and on or
25 before December 31, 2028, and (v) 100% of the selling price of
26 property transferred as an incident to the sale of service

1 after December 31, 2028. If, at any time, however, the tax
2 under this Act on sales of gasohol, as defined in the Use Tax
3 Act, is imposed at the rate of 1.25%, then the tax imposed by
4 this Act applies to 100% of the proceeds of sales of gasohol
5 made during that time.

6 With respect to mid-range ethanol blends, as defined in
7 Section 3-44.3 of the Use Tax Act, the tax imposed by this Act
8 applies to (i) 80% of the selling price of property
9 transferred as an incident to the sale of service on or after
10 January 1, 2024 and on or before December 31, 2028 and (ii)
11 100% of the selling price of property transferred as an
12 incident to the sale of service after December 31, 2028. If, at
13 any time, however, the tax under this Act on sales of mid-range
14 ethanol blends is imposed at the rate of 1.25%, then the tax
15 imposed by this Act applies to 100% of the selling price of
16 mid-range ethanol blends transferred as an incident to the
17 sale of service during that time.

18 With respect to majority blended ethanol fuel, as defined
19 in the Use Tax Act, the tax imposed by this Act does not apply
20 to the selling price of property transferred as an incident to
21 the sale of service on or after July 1, 2003 and on or before
22 December 31, 2028 but applies to 100% of the selling price
23 thereafter.

24 With respect to biodiesel blends, as defined in the Use
25 Tax Act, with no less than 1% and no more than 10% biodiesel,
26 the tax imposed by this Act applies to (i) 80% of the selling

1 price of property transferred as an incident to the sale of
2 service on or after July 1, 2003 and on or before December 31,
3 2018 and (ii) 100% of the proceeds of the selling price after
4 December 31, 2018 and before January 1, 2024. On and after
5 January 1, 2024 and on or before December 31, 2030, the
6 taxation of biodiesel, renewable diesel, and biodiesel blends
7 shall be as provided in Section 3-5.1 of the Use Tax Act. If,
8 at any time, however, the tax under this Act on sales of
9 biodiesel blends, as defined in the Use Tax Act, with no less
10 than 1% and no more than 10% biodiesel is imposed at the rate
11 of 1.25%, then the tax imposed by this Act applies to 100% of
12 the proceeds of sales of biodiesel blends with no less than 1%
13 and no more than 10% biodiesel made during that time.

14 With respect to biodiesel, as defined in the Use Tax Act,
15 and biodiesel blends, as defined in the Use Tax Act, with more
16 than 10% but no more than 99% biodiesel material, the tax
17 imposed by this Act does not apply to the proceeds of the
18 selling price of property transferred as an incident to the
19 sale of service on or after July 1, 2003 and on or before
20 December 31, 2023. On and after January 1, 2024 and on or
21 before December 31, 2030, the taxation of biodiesel, renewable
22 diesel, and biodiesel blends shall be as provided in Section
23 3-5.1 of the Use Tax Act.

24 At the election of any registered serviceman made for each
25 fiscal year, for whom the aggregate annual cost price of
26 tangible personal property transferred as an incident to the

1 sales of service is less than 35%, or 75% in the case of
2 servicemen transferring prescription drugs or servicemen
3 engaged in graphic arts production, of the aggregate annual
4 total gross receipts from all sales of service, the tax
5 imposed by this Act shall be based on the serviceman's cost
6 price of the tangible personal property transferred incident
7 to the sale of those services. This election may also be made
8 by a serviceman maintaining a place of business in this State
9 who makes retail sales from outside of this State to Illinois
10 customers but is not required to be registered under Section
11 2a of the Retailers' Occupation Tax Act. Beginning January 1,
12 2026, this election shall not apply to any sale of service made
13 through a marketplace that has met the threshold in subsection
14 (d) of Section 3 of this Act.

15 Beginning January 1, 2026, the tax shall be imposed at the
16 rate of 6.25% of 50% of the entire billing to the service
17 customer for all sales of service made through a marketplace
18 that has met the threshold in subsection (d) of Section 3 of
19 this Act. In no event shall 50% of the entire billing be less
20 than the cost price of the property to the marketplace
21 serviceman or the marketplace facilitator on its own sales of
22 service.

23 Until July 1, 2022 and from July 1, 2023 through December
24 31, 2025, the tax shall be imposed at the rate of 1% on food
25 prepared for immediate consumption and transferred incident to
26 a sale of service subject to this Act or the Service Use Tax

1 Act by an entity licensed under the Hospital Licensing Act,
2 the Nursing Home Care Act, the Assisted Living and Shared
3 Housing Act, the ID/DD Community Care Act, the MC/DD Act, the
4 Specialized Mental Health Rehabilitation Act of 2013, or the
5 Child Care Act of 1969, or an entity that holds a permit issued
6 pursuant to the Life Care Facilities Act. Until July 1, 2022
7 and from July 1, 2023 through December 31, 2025, the tax shall
8 also be imposed at the rate of 1% on food for human consumption
9 that is to be consumed off the premises where it is sold (other
10 than alcoholic beverages, food consisting of or infused with
11 adult use cannabis, soft drinks, and food that has been
12 prepared for immediate consumption and is not otherwise
13 included in this paragraph).

14 Beginning on July 1, 2022 and until July 1, 2023, the tax
15 shall be imposed at the rate of 0% on food prepared for
16 immediate consumption and transferred incident to a sale of
17 service subject to this Act or the Service Use Tax Act by an
18 entity licensed under the Hospital Licensing Act, the Nursing
19 Home Care Act, the Assisted Living and Shared Housing Act, the
20 ID/DD Community Care Act, the MC/DD Act, the Specialized
21 Mental Health Rehabilitation Act of 2013, or the Child Care
22 Act of 1969, or an entity that holds a permit issued pursuant
23 to the Life Care Facilities Act. Beginning July 1, 2022 and
24 until July 1, 2023, the tax shall also be imposed at the rate
25 of 0% on food for human consumption that is to be consumed off
26 the premises where it is sold (other than alcoholic beverages,

1 food consisting of or infused with adult use cannabis, soft
2 drinks, and food that has been prepared for immediate
3 consumption and is not otherwise included in this paragraph).

4 On and after January 1, 2026, food prepared for immediate
5 consumption and transferred incident to a sale of service
6 subject to this Act or the Service Use Tax Act by an entity
7 licensed under the Hospital Licensing Act, the Nursing Home
8 Care Act, the Assisted Living and Shared Housing Act, the
9 ID/DD Community Care Act, the MC/DD Act, the Specialized
10 Mental Health Rehabilitation Act of 2013, or the Child Care
11 Act of 1969, or an entity that holds a permit issued pursuant
12 to the Life Care Facilities Act is exempt from the tax imposed
13 by this Act. On and after January 1, 2026, food for human
14 consumption that is to be consumed off the premises where it is
15 sold (other than alcoholic beverages, food consisting of or
16 infused with adult use cannabis, soft drinks, candy, and food
17 that has been prepared for immediate consumption and is not
18 otherwise included in this paragraph) is exempt from the tax
19 imposed by this Act.

20 The tax shall be imposed at the rate of 1% on prescription
21 and nonprescription medicines, drugs, medical appliances,
22 products classified as Class III medical devices by the United
23 States Food and Drug Administration that are used for cancer
24 treatment pursuant to a prescription, as well as any
25 accessories and components related to those devices,
26 modifications to a motor vehicle for the purpose of rendering

1 it usable by a person with a disability, and insulin, blood
2 sugar testing materials, syringes, and needles used by human
3 diabetics. For the purposes of this Section, until September
4 1, 2009: the term "soft drinks" means any complete, finished,
5 ready-to-use, non-alcoholic drink, whether carbonated or not,
6 including, but not limited to, soda water, cola, fruit juice,
7 vegetable juice, carbonated water, and all other preparations
8 commonly known as soft drinks of whatever kind or description
9 that are contained in any closed or sealed can, carton, or
10 container, regardless of size; but "soft drinks" does not
11 include coffee, tea, non-carbonated water, infant formula,
12 milk or milk products as defined in the Grade A Pasteurized
13 Milk and Milk Products Act, or drinks containing 50% or more
14 natural fruit or vegetable juice.

15 Notwithstanding any other provisions of this Act,
16 beginning September 1, 2009, "soft drinks" means non-alcoholic
17 beverages that contain natural or artificial sweeteners. "Soft
18 drinks" does not include beverages that contain milk or milk
19 products, soy, rice or similar milk substitutes, or greater
20 than 50% of vegetable or fruit juice by volume.

21 Until August 1, 2009, and notwithstanding any other
22 provisions of this Act, "food for human consumption that is to
23 be consumed off the premises where it is sold" includes all
24 food sold through a vending machine, except soft drinks and
25 food products that are dispensed hot from a vending machine,
26 regardless of the location of the vending machine. Beginning

1 August 1, 2009, and notwithstanding any other provisions of
2 this Act, "food for human consumption that is to be consumed
3 off the premises where it is sold" includes all food sold
4 through a vending machine, except soft drinks, candy, and food
5 products that are dispensed hot from a vending machine,
6 regardless of the location of the vending machine.

7 Notwithstanding any other provisions of this Act,
8 beginning September 1, 2009, "food for human consumption that
9 is to be consumed off the premises where it is sold" does not
10 include candy. For purposes of this Section, "candy" means a
11 preparation of sugar, honey, or other natural or artificial
12 sweeteners in combination with chocolate, fruits, nuts or
13 other ingredients or flavorings in the form of bars, drops, or
14 pieces. "Candy" does not include any preparation that contains
15 flour or requires refrigeration.

16 Notwithstanding any other provisions of this Act,
17 beginning September 1, 2009, "nonprescription medicines and
18 drugs" does not include grooming and hygiene products. For
19 purposes of this Section, "grooming and hygiene products"
20 includes, but is not limited to, soaps and cleaning solutions,
21 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
22 lotions and screens, unless those products are available by
23 prescription only, regardless of whether the products meet the
24 definition of "over-the-counter-drugs". For the purposes of
25 this paragraph, "over-the-counter-drug" means a drug for human
26 use that contains a label that identifies the product as a drug

1 as required by 21 CFR 201.66. The "over-the-counter-drug"
2 label includes:

3 (A) a "Drug Facts" panel; or

4 (B) a statement of the "active ingredient(s)" with a
5 list of those ingredients contained in the compound,
6 substance or preparation.

7 Beginning on January 1, 2014 (the effective date of Public
8 Act 98-122), "prescription and nonprescription medicines and
9 drugs" includes medical cannabis purchased from a registered
10 dispensing organization under the Compassionate Use of Medical
11 Cannabis Program Act.

12 As used in this Section, "adult use cannabis" means
13 cannabis subject to tax under the Cannabis Cultivation
14 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law
15 and does not include cannabis subject to tax under the
16 Compassionate Use of Medical Cannabis Program Act.

17 (Source: P.A. 103-9, eff. 6-7-23; 103-154, eff. 6-30-23;
18 103-592, eff. 1-1-25; 103-781, eff. 8-5-24; 104-6, eff.
19 6-16-25; 104-417, eff. 8-15-25.)

20 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

21 (Text of Section before amendment by P.A. 104-457)

22 Sec. 9. Each serviceman required or authorized to collect
23 the tax herein imposed shall pay to the Department the amount
24 of such tax at the time when he is required to file his return
25 for the period during which such tax was collectible, less a

1 discount of 2.1% prior to January 1, 1990, and 1.75% on and
2 after January 1, 1990, or \$5 per calendar year, whichever is
3 greater, which is allowed to reimburse the serviceman for
4 expenses incurred in collecting the tax, keeping records,
5 preparing and filing returns, remitting the tax, and supplying
6 data to the Department on request. On and after January 1,
7 2026, a certified service provider, as defined in the Leveling
8 the Playing Field for Illinois Retail Act, filing the return
9 under this Section on behalf of a serviceman maintaining a
10 place of business in this State shall, at the time of such
11 return, pay to the Department the amount of tax imposed by this
12 Act less a discount of 1.75%, not to exceed \$1,000 ~~\$1000~~ per
13 month as provided in this Section. A serviceman maintaining a
14 place of business in this State using a certified service
15 provider to file a return on its behalf, as provided in the
16 Leveling the Playing Field for Illinois Retail Act, is not
17 eligible for the discount. Beginning with returns due on or
18 after January 1, 2025, the vendor's discount allowed in this
19 Section, the Retailers' Occupation Tax Act, the Use Tax Act,
20 and the Service Use Tax Act, including any local tax
21 administered by the Department and reported on the same
22 return, shall not exceed \$1,000 per month in the aggregate.
23 When determining the discount allowed under this Section,
24 servicemen shall include the amount of tax that would have
25 been due at the 1% rate but for the 0% rate imposed under
26 Public Act 102-700. The discount under this Section is not

1 allowed for the 1.25% portion of taxes paid on aviation fuel
2 that is subject to the revenue use requirements of 49 U.S.C.
3 47107(b) and 49 U.S.C. 47133. The discount allowed under this
4 Section is allowed only for returns that are filed in the
5 manner required by this Act. The Department may disallow the
6 discount for servicemen whose certificate of registration is
7 revoked at the time the return is filed, but only if the
8 Department's decision to revoke the certificate of
9 registration has become final.

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

18 Except as provided hereinafter in this Section, on or
19 before the twentieth day of each calendar month, such
20 serviceman shall file a return for the preceding calendar
21 month in accordance with reasonable rules and regulations to
22 be promulgated by the Department of Revenue. Such return shall
23 be filed on a form prescribed by the Department and shall
24 contain such information as the Department may reasonably
25 require. The return shall include the gross receipts which
26 were received during the preceding calendar month or quarter

1 on the following items upon which tax would have been due but
2 for the 0% rate imposed under Public Act 102-700: (i) food for
3 human consumption that is to be consumed off the premises
4 where it is sold (other than alcoholic beverages, food
5 consisting of or infused with adult use cannabis, soft drinks,
6 and food that has been prepared for immediate consumption);
7 and (ii) food prepared for immediate consumption and
8 transferred incident to a sale of service subject to this Act
9 or the Service Use Tax Act by an entity licensed under the
10 Hospital Licensing Act, the Nursing Home Care Act, the
11 Assisted Living and Shared Housing Act, the ID/DD Community
12 Care Act, the MC/DD Act, the Specialized Mental Health
13 Rehabilitation Act of 2013, or the Child Care Act of 1969, or
14 an entity that holds a permit issued pursuant to the Life Care
15 Facilities Act. The return shall also include the amount of
16 tax that would have been due on the items listed in the
17 previous sentence but for the 0% rate imposed under Public Act
18 102-700.

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

26 The Department may require returns to be filed on a

1 quarterly basis. If so required, a return for each calendar
2 quarter shall be filed on or before the twentieth day of the
3 calendar month following the end of such calendar quarter. The
4 taxpayer shall also file a return with the Department for each
5 of the first 2 ~~two~~ months of each calendar quarter, on or
6 before the twentieth day of the following calendar month,
7 stating:

8 1. The name of the seller;

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

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

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

18 5. The amount of tax due;

19 5-5. The signature of the taxpayer; and

20 6. Such other reasonable information as the Department
21 may require.

22 Each serviceman required or authorized to collect the tax
23 herein imposed on aviation fuel acquired as an incident to the
24 purchase of a service in this State during the preceding
25 calendar month shall, instead of reporting and paying tax as
26 otherwise required by this Section, report and pay such tax on

1 a separate aviation fuel tax return. The requirements related
2 to the return shall be as otherwise provided in this Section.
3 Notwithstanding any other provisions of this Act to the
4 contrary, servicemen transferring aviation fuel incident to
5 sales of service shall file all aviation fuel tax returns and
6 shall make all aviation fuel tax payments by electronic means
7 in the manner and form required by the Department. For
8 purposes of this Section, "aviation fuel" means jet fuel and
9 aviation gasoline.

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

14 Notwithstanding any other provision of this Act to the
15 contrary, servicemen subject to tax on cannabis shall file all
16 cannabis tax returns and shall make all cannabis tax payments
17 by electronic means in the manner and form required by the
18 Department.

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

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

15 Beginning on July 1, 2023 and through December 31, 2032, a
16 serviceman may accept a Sustainable Aviation Fuel Purchase
17 Credit certification from an air common carrier-purchaser in
18 satisfaction of Service Use Tax as provided in Section 3-72 of
19 the Service Use Tax Act if the purchaser provides the
20 appropriate documentation as required by Section 3-72 of the
21 Service Use Tax Act. A Sustainable Aviation Fuel Purchase
22 Credit certification accepted by a serviceman in accordance
23 with this paragraph may be used by that serviceman to satisfy
24 service occupation tax liability (but not in satisfaction of
25 penalty or interest) in the amount claimed in the
26 certification, not to exceed 6.25% of the receipts subject to

1 tax from a sale of aviation fuel. In addition, for a sale of
2 aviation fuel to qualify to earn the Sustainable Aviation Fuel
3 Purchase Credit, servicemen must retain in their books and
4 records a certification from the producer of the aviation fuel
5 that the aviation fuel sold by the serviceman and for which a
6 sustainable aviation fuel purchase credit was earned meets the
7 definition of sustainable aviation fuel under Section 3-72 of
8 the Service Use Tax Act. The documentation must include detail
9 sufficient for the Department to determine the number of
10 gallons of sustainable aviation fuel sold.

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

21 If the serviceman's average monthly tax liability to the
22 Department does not exceed \$50, the Department may authorize
23 his returns to be filed on an annual basis, with the return for
24 a given year being due by January 20 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 serviceman may file his return, in the
4 case of any serviceman who ceases to engage in a kind of
5 business which makes him responsible for filing returns under
6 this Act, such serviceman shall file a final return under this
7 Act with the Department not more than one month after
8 discontinuing such business.

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 Where a serviceman 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 serviceman refunds the selling price thereof

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

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

21 Where the serviceman has more than one business registered
22 with the Department under separate registrations hereunder,
23 such serviceman shall file separate returns for each
24 registered business.

25 The net revenue realized at the 15% rate under either
26 Section 4 or Section 5 of the Retailers' Occupation Tax Act, as

1 incorporated into this Act by Section 12, shall be deposited
2 as follows: (i) notwithstanding the provisions of this Section
3 to the contrary, the net revenue realized from the portion of
4 the rate in excess of 5% shall be deposited into the State and
5 Local Sales Tax Reform Fund; and (ii) the net revenue realized
6 from the 5% portion of the rate shall be deposited as provided
7 in this Section for the 5% portion of the 6.25% general rate
8 imposed under this Act.

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

12 Beginning January 1, 1990, each month the Department shall
13 pay into the County and Mass Transit District Fund 4% of the
14 revenue realized for the preceding month from the 6.25%
15 general rate on sales of tangible personal property other than
16 aviation fuel sold on or after December 1, 2019. This
17 exception for aviation fuel only applies for so long as the
18 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
19 47133 are binding on the State.

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

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

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

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

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

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

1 been taxed at a rate of 1% prior to September 1, 2009 but that
2 are now taxed at 6.25%.

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

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

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

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

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

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

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

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

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

1	2021	300,000,000
2	2022	300,000,000
3	2023	300,000,000
4	2024	300,000,000
5	2025	300,000,000
6	2026	300,000,000
7	2027	375,000,000
8	2028	375,000,000
9	2029	375,000,000
10	2030	375,000,000
11	2031	375,000,000
12	2032	375,000,000
13	2033	375,000,000
14	2034	375,000,000
15	2035	375,000,000
16	2036	450,000,000

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

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

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

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

24 Subject to payment of amounts into the Build Illinois Fund
25 and the McCormick Place Expansion Project Fund pursuant to the
26 preceding paragraphs or in any amendments thereto hereafter

1 enacted, beginning July 1, 1993 and ending on September 30,
2 2013, the Department shall each month pay into the Illinois
3 Tax Increment Fund 0.27% of 80% of the net revenue realized for
4 the preceding month from the 6.25% general rate on the selling
5 price of tangible personal property.

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

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

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

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

1	Fiscal Year.....	Total Deposit
2	2024	\$200,000,000
3	2025	\$206,000,000
4	2026	\$212,200,000
5	2027	\$218,500,000
6	2028	\$225,100,000
7	2029	\$288,700,000
8	2030	\$298,900,000
9	2031	\$309,300,000
10	2032	\$320,100,000
11	2033	\$331,200,000
12	2034	\$341,200,000
13	2035	\$351,400,000
14	2036	\$361,900,000
15	2037	\$372,800,000
16	2038	\$384,000,000
17	2039	\$395,500,000
18	2040	\$407,400,000
19	2041	\$419,600,000
20	2042	\$432,200,000
21	2043	\$445,100,000

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

1 Administration Fund as provided in this Section, the
2 Department shall pay each month into the Road Fund the amount
3 estimated to represent 16% of the net revenue realized from
4 the taxes imposed on motor fuel and gasohol. Beginning July 1,
5 2022 and until July 1, 2023, subject to the payment of amounts
6 into the County and Mass Transit District Fund, the Local
7 Government Tax Fund, the Build Illinois Fund, the McCormick
8 Place Expansion Project Fund, the Illinois Tax Increment Fund,
9 and the Tax Compliance and Administration Fund as provided in
10 this Section, the Department shall pay each month into the
11 Road Fund the amount estimated to represent 32% of the net
12 revenue realized from the taxes imposed on motor fuel and
13 gasohol. Beginning July 1, 2023 and until July 1, 2024,
14 subject to the payment of amounts into the County and Mass
15 Transit District Fund, the Local Government Tax Fund, the
16 Build Illinois Fund, the McCormick Place Expansion Project
17 Fund, the Illinois Tax Increment Fund, and the Tax Compliance
18 and Administration Fund as provided in this Section, the
19 Department shall pay each month into the Road Fund the amount
20 estimated to represent 48% of the net revenue realized from
21 the taxes imposed on motor fuel and gasohol. Beginning July 1,
22 2024 and until July 1, 2026, subject to the payment of amounts
23 into the County and Mass Transit District Fund, the Local
24 Government Tax Fund, the Build Illinois Fund, the McCormick
25 Place Expansion Project Fund, the Illinois Tax Increment Fund,
26 and the Tax Compliance and Administration Fund as provided in

1 this Section, the Department shall pay each month into the
2 Road Fund the amount estimated to represent 64% of the net
3 revenue realized from the taxes imposed on motor fuel and
4 gasohol. Beginning on July 1, 2026, subject to the payment of
5 amounts into the County and Mass Transit District Fund, the
6 Local Government Tax Fund, the Build Illinois Fund, the
7 McCormick Place Expansion Project Fund, the Illinois Tax
8 Increment Fund, and the Tax Compliance and Administration Fund
9 as provided in this Section, the Department shall pay each
10 month into the Road Fund the amount estimated to represent 80%
11 of the net revenue realized from the taxes imposed on motor
12 fuel and gasohol. As used in this paragraph "motor fuel" has
13 the meaning given to that term in Section 1.1 of the Motor Fuel
14 Tax Law, and "gasohol" has the meaning given to that term in
15 Section 3-40 of the Use Tax Act.

16 Until July 1, 2025, of the remainder of the moneys
17 received by the Department pursuant to this Act, 75% shall be
18 paid into the General Revenue Fund of the State treasury and
19 25% shall be reserved in a special account and used only for
20 the transfer to the Common School Fund as part of the monthly
21 transfer from the General Revenue Fund in accordance with
22 Section 8a of the State Finance Act. Beginning July 1, 2025, of
23 the remainder of the moneys received by the Department
24 pursuant to this Act, 75% shall be deposited into the General
25 Revenue Fund and 25% shall be deposited into the Common School
26 Fund.

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

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

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

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

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

19 The foregoing portion of this Section concerning the
20 filing of an annual information return shall not apply to a
21 serviceman who is not required to file an income tax return
22 with the United States Government.

23 As soon as possible after the first day of each month, upon
24 certification of the Department of Revenue, the Comptroller
25 shall order transferred and the Treasurer shall transfer from
26 the General Revenue Fund to the Motor Fuel Tax Fund an amount

1 equal to 1.7% of 80% of the net revenue realized under this Act
2 for the second preceding month. Beginning April 1, 2000, this
3 transfer is no longer required and shall not be made.

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

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

16 (Source: P.A. 103-9, eff. 6-7-23; 103-363, eff. 7-28-23;
17 103-592, eff. 6-7-24; 103-605, eff. 7-1-24; 104-6, Article 5,
18 Section 5-20, eff. 6-16-25; 104-6, Article 25, Section 25-15,
19 eff. 6-16-25; 104-6, Article 35, Section 35-30, eff. 6-16-25;
20 revised 1-12-26.)

21 (Text of Section after amendment by P.A. 104-457)

22 Sec. 9. Each serviceman required or authorized to collect
23 the tax herein imposed shall pay to the Department the amount
24 of such tax at the time when he is required to file his return
25 for the period during which such tax was collectible, less a

1 discount of 2.1% prior to January 1, 1990, and 1.75% on and
2 after January 1, 1990, or \$5 per calendar year, whichever is
3 greater, which is allowed to reimburse the serviceman for
4 expenses incurred in collecting the tax, keeping records,
5 preparing and filing returns, remitting the tax, and supplying
6 data to the Department on request. On and after January 1,
7 2026, a certified service provider, as defined in the Leveling
8 the Playing Field for Illinois Retail Act, filing the return
9 under this Section on behalf of a serviceman maintaining a
10 place of business in this State shall, at the time of such
11 return, pay to the Department the amount of tax imposed by this
12 Act less a discount of 1.75%, not to exceed \$1,000 per month as
13 provided in this Section. A serviceman maintaining a place of
14 business in this State using a certified service provider to
15 file a return on its behalf, as provided in the Leveling the
16 Playing Field for Illinois Retail Act, is not eligible for the
17 discount. Beginning with returns due on or after January 1,
18 2025, the vendor's discount allowed in this Section, the
19 Retailers' Occupation Tax Act, the Use Tax Act, and the
20 Service Use Tax Act, including any local tax administered by
21 the Department and reported on the same return, shall not
22 exceed \$1,000 per month in the aggregate. When determining the
23 discount allowed under this Section, servicemen shall include
24 the amount of tax that would have been due at the 1% rate but
25 for the 0% rate imposed under Public Act 102-700. The discount
26 under this Section is not allowed for the 1.25% portion of

1 taxes paid on aviation fuel that is subject to the revenue use
2 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The
3 discount allowed under this Section is allowed only for
4 returns that are filed in the manner required by this Act. The
5 Department may disallow the discount for servicemen whose
6 certificate of registration is revoked at the time the return
7 is filed, but only if the Department's decision to revoke the
8 certificate of registration has become final.

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

17 Except as provided hereinafter in this Section, on or
18 before the twentieth day of each calendar month, such
19 serviceman shall file a return for the preceding calendar
20 month in accordance with reasonable rules and regulations to
21 be promulgated by the Department of Revenue. Such return shall
22 be filed on a form prescribed by the Department and shall
23 contain such information as the Department may reasonably
24 require. The return shall include the gross receipts which
25 were received during the preceding calendar month or quarter
26 on the following items upon which tax would have been due but

1 for the 0% rate imposed under Public Act 102-700: (i) food for
2 human consumption that is to be consumed off the premises
3 where it is sold (other than alcoholic beverages, food
4 consisting of or infused with adult use cannabis, soft drinks,
5 and food that has been prepared for immediate consumption);
6 and (ii) food prepared for immediate consumption and
7 transferred incident to a sale of service subject to this Act
8 or the Service Use Tax Act by an entity licensed under the
9 Hospital Licensing Act, the Nursing Home Care Act, the
10 Assisted Living and Shared Housing Act, the ID/DD Community
11 Care Act, the MC/DD Act, the Specialized Mental Health
12 Rehabilitation Act of 2013, or the Child Care Act of 1969, or
13 an entity that holds a permit issued pursuant to the Life Care
14 Facilities Act. The return shall also include the amount of
15 tax that would have been due on the items listed in the
16 previous sentence but for the 0% rate imposed under Public Act
17 102-700.

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

25 The Department may require returns to be filed on a
26 quarterly basis. If so required, a return for each calendar

1 quarter shall be filed on or before the twentieth day of the
2 calendar month following the end of such calendar quarter. The
3 taxpayer shall also file a return with the Department for each
4 of the first 2 months of each calendar quarter, on or before
5 the twentieth day of the following calendar month, stating:

6 1. The name of the seller;

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

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

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

16 5. The amount of tax due;

17 5-5. The signature of the taxpayer; and

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

20 Each serviceman required or authorized to collect the tax
21 herein imposed on aviation fuel acquired as an incident to the
22 purchase of a service in this State during the preceding
23 calendar month shall, instead of reporting and paying tax as
24 otherwise required by this Section, report and pay such tax on
25 a separate aviation fuel tax return. The requirements related
26 to the return shall be as otherwise provided in this Section.

1 Notwithstanding any other provisions of this Act to the
2 contrary, servicemen transferring aviation fuel incident to
3 sales of service shall file all aviation fuel tax returns and
4 shall make all aviation fuel tax payments by electronic means
5 in the manner and form required by the Department. For
6 purposes of this Section, "aviation fuel" means jet fuel and
7 aviation gasoline.

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

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

17 Prior to October 1, 2003, and on and after September 1,
18 2004 a serviceman may accept a Manufacturer's Purchase Credit
19 certification from a purchaser in satisfaction of Service Use
20 Tax as provided in Section 3-70 of the Service Use Tax Act if
21 the purchaser provides the appropriate documentation as
22 required by Section 3-70 of the Service Use Tax Act. A
23 Manufacturer's Purchase Credit certification, accepted prior
24 to October 1, 2003 or on or after September 1, 2004 by a
25 serviceman as provided in Section 3-70 of the Service Use Tax
26 Act, may be used by that serviceman to satisfy Service

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

13 Beginning on July 1, 2023 and through December 31, 2032, a
14 serviceman may accept a Sustainable Aviation Fuel Purchase
15 Credit certification from an air common carrier-purchaser in
16 satisfaction of Service Use Tax as provided in Section 3-72 of
17 the Service Use Tax Act if the purchaser provides the
18 appropriate documentation as required by Section 3-72 of the
19 Service Use Tax Act. A Sustainable Aviation Fuel Purchase
20 Credit certification accepted by a serviceman in accordance
21 with this paragraph may be used by that serviceman to satisfy
22 service occupation tax liability (but not in satisfaction of
23 penalty or interest) in the amount claimed in the
24 certification, not to exceed 6.25% of the receipts subject to
25 tax from a sale of aviation fuel. In addition, for a sale of
26 aviation fuel to qualify to earn the Sustainable Aviation Fuel

1 Purchase Credit, servicemen must retain in their books and
2 records a certification from the producer of the aviation fuel
3 that the aviation fuel sold by the serviceman and for which a
4 sustainable aviation fuel purchase credit was earned meets the
5 definition of sustainable aviation fuel under Section 3-72 of
6 the Service Use Tax Act. The documentation must include detail
7 sufficient for the Department to determine the number of
8 gallons of sustainable aviation fuel sold.

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

19 If the serviceman's average monthly tax liability to the
20 Department does not exceed \$50, the Department may authorize
21 his returns to be filed on an annual basis, with the return for
22 a given year being due by January 20 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 serviceman may file his return, in the
2 case of any serviceman who ceases to engage in a kind of
3 business which makes him responsible for filing returns under
4 this Act, such serviceman shall file a final return under this
5 Act with the Department not more than one month after
6 discontinuing such business.

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

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

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

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

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

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

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

12 On February 1, 2027, and in each month thereafter, the
13 Department shall pay into the General Revenue Fund 62% of the
14 net revenue realized for the preceding month from the 3.25%
15 general rate on the selling price of tangible personal
16 property that is purchased from a retailer located in a
17 Community Revitalization Zone created under the Community
18 Revitalization Zone Act. On February 1, 2027, and in each
19 month thereafter, the Department shall pay into the Local
20 Government Tax Fund 38% of the net revenue realized for the
21 preceding month from the 3.25% general rate on the selling
22 price of tangible personal property that is purchased from a
23 retailer located in a Community Revitalization Zone created
24 under the Community Revitalization Zone Act.

25 If experience indicates such action to be practicable, the
26 Department may prescribe and furnish a combination or joint

1 return which will enable servicemen, who are required to file
2 returns hereunder and also under the Retailers' Occupation Tax
3 Act, the Use Tax Act, or the Service Use Tax Act, to furnish
4 all the return information required by all said Acts on the one
5 form.

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

10 The net revenue realized at the 15% rate under either
11 Section 4 or Section 5 of the Retailers' Occupation Tax Act, as
12 incorporated into this Act by Section 12, shall be deposited
13 as follows: (i) notwithstanding the provisions of this Section
14 to the contrary, the net revenue realized from the portion of
15 the rate in excess of 5% shall be deposited into the State and
16 Local Sales Tax Reform Fund; and (ii) the net revenue realized
17 from the 5% portion of the rate shall be deposited as provided
18 in this Section for the 5% portion of the 6.25% general rate
19 imposed under this Act.

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

23 Beginning January 1, 1990, each month the Department shall
24 pay into the County and Mass Transit District Fund 4% of the
25 revenue realized for the preceding month from the 6.25%
26 general rate on sales of tangible personal property other than

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

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

9 Beginning January 1, 1990, each month the Department shall
10 pay into the Local Government Tax Fund 16% of the revenue
11 realized for the preceding month from the 6.25% general rate
12 on transfers of tangible personal property other than aviation
13 fuel sold on or after December 1, 2019. This exception for
14 aviation fuel only applies 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 For aviation fuel sold on or after December 1, 2019, each
18 month the Department shall pay into the State Aviation Program
19 Fund 20% of the net revenue realized for the preceding month
20 from the 6.25% general rate on the selling price of aviation
21 fuel, less an amount estimated by the Department to be
22 required for refunds of the 20% portion of the tax on aviation
23 fuel under this Act, which amount shall be deposited into the
24 Aviation Fuel Sales Tax Refund Fund. The Department shall only
25 pay moneys into the State Aviation Program Fund and the
26 Aviation Fuel Sales Tax Refund Fund under this Act for so long

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

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

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

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

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

3 Beginning July 1, 2015, of the remainder of the moneys
4 received by the Department under the Use Tax Act, the Service
5 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,
6 each month the Department shall deposit \$500,000 into the
7 State Crime Laboratory Fund.

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

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

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

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

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

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

1	2010	139,000,000
2	2011	146,000,000
3	2012	153,000,000
4	2013	161,000,000
5	2014	170,000,000
6	2015	179,000,000
7	2016	189,000,000
8	2017	199,000,000
9	2018	210,000,000
10	2019	221,000,000
11	2020	233,000,000
12	2021	300,000,000
13	2022	300,000,000
14	2023	300,000,000
15	2024	300,000,000
16	2025	300,000,000
17	2026	300,000,000
18	2027	375,000,000
19	2028	375,000,000
20	2029	375,000,000
21	2030	375,000,000
22	2031	375,000,000
23	2032	375,000,000
24	2033	375,000,000
25	2034	375,000,000
26	2035	375,000,000

1 2036 450,000,000

2 and

3 each fiscal year

4 thereafter that bonds

5 are outstanding under

6 Section 13.2 of the

7 Metropolitan Pier and

8 Exposition Authority Act,

9 but not after fiscal year 2060.

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

23 Subject to payment of amounts into the Capital Projects
24 Fund, the Build Illinois Fund, and the McCormick Place
25 Expansion Project Fund pursuant to the preceding paragraphs or
26 in any amendments thereto hereafter enacted, for aviation fuel

1 sold on or after December 1, 2019, the Department shall each
2 month deposit into the Aviation Fuel Sales Tax Refund Fund an
3 amount estimated by the Department to be required for refunds
4 of the 80% portion of the tax on aviation fuel under this Act.
5 The Department shall only deposit moneys into the Aviation
6 Fuel Sales Tax Refund Fund under this paragraph for so long as
7 the revenue use requirements of 49 U.S.C. 47107(b) and 49
8 U.S.C. 47133 are binding on the State.

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

17 Subject to payment of amounts into the Build Illinois
18 Fund, the McCormick Place Expansion Project Fund, and the
19 Illinois Tax Increment Fund pursuant to the preceding
20 paragraphs or in any amendments to this Section hereafter
21 enacted, beginning on the first day of the first calendar
22 month to occur on or after August 26, 2014 (the effective date
23 of Public Act 98-1098), each month, from the collections made
24 under Section 9 of the Use Tax Act, Section 9 of the Service
25 Use Tax Act, Section 9 of the Service Occupation Tax Act, and
26 Section 3 of the Retailers' Occupation Tax Act, the Department

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

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

17 Subject to successful execution and delivery of a
18 public-private agreement between the public agency and private
19 entity and completion of the civic build, beginning on July 1,
20 2023, of the remainder of the moneys received by the
21 Department under the Use Tax Act, the Service Use Tax Act, the
22 Service Occupation Tax Act, and this Act, the Department shall
23 deposit the following specified deposits in the aggregate from
24 collections under the Use Tax Act, the Service Use Tax Act, the
25 Service Occupation Tax Act, and the Retailers' Occupation Tax
26 Act, as required under Section 8.25g of the State Finance Act

1 for distribution consistent with the Public-Private
 2 Partnership for Civic and Transit Infrastructure Project Act.
 3 The moneys received by the Department pursuant to this Act and
 4 required to be deposited into the Civic and Transit
 5 Infrastructure Fund are subject to the pledge, claim and
 6 charge set forth in Section 25-55 of the Public-Private
 7 Partnership for Civic and Transit Infrastructure Project Act.
 8 As used in this paragraph, "civic build", "private entity",
 9 "public-private agreement", and "public agency" have the
 10 meanings provided in Section 25-10 of the Public-Private
 11 Partnership for Civic and Transit Infrastructure Project Act.

12	Fiscal Year.....	Total Deposit
13	2024	\$200,000,000
14	2025	\$206,000,000
15	2026	\$212,200,000
16	2027	\$218,500,000
17	2028	\$225,100,000
18	2029	\$288,700,000
19	2030	\$298,900,000
20	2031	\$309,300,000
21	2032	\$320,100,000
22	2033	\$331,200,000
23	2034	\$341,200,000
24	2035	\$351,400,000
25	2036	\$361,900,000
26	2037	\$372,800,000

1	2038	.....	\$384,000,000
2	2039	.....	\$395,500,000
3	2040	.....	\$407,400,000
4	2041	.....	\$419,600,000
5	2042	.....	\$432,200,000
6	2043	.....	\$445,100,000

7 Beginning July 1, 2021 and until July 1, 2022, subject to
8 the payment of amounts into the County and Mass Transit
9 District Fund, the Local Government Tax Fund, the Build
10 Illinois Fund, the McCormick Place Expansion Project Fund, the
11 Illinois Tax Increment Fund, and the Tax Compliance and
12 Administration Fund as provided in this Section, the
13 Department shall pay each month into the Road Fund the amount
14 estimated to represent 16% of the net revenue realized from
15 the taxes imposed on motor fuel and gasohol. Beginning July 1,
16 2022 and until July 1, 2023, subject to the payment of amounts
17 into the County and Mass Transit District Fund, the Local
18 Government Tax Fund, the Build Illinois Fund, the McCormick
19 Place Expansion Project Fund, the Illinois Tax Increment Fund,
20 and the Tax Compliance and Administration Fund as provided in
21 this Section, the Department shall pay each month into the
22 Road Fund the amount estimated to represent 32% of the net
23 revenue realized from the taxes imposed on motor fuel and
24 gasohol. Beginning July 1, 2023 and until July 1, 2024,
25 subject to the payment of amounts into the County and Mass
26 Transit District Fund, the Local Government Tax Fund, the

1 Build Illinois Fund, the McCormick Place Expansion Project
2 Fund, the Illinois Tax Increment Fund, and the Tax Compliance
3 and Administration Fund as provided in this Section, the
4 Department shall pay each month into the Road Fund the amount
5 estimated to represent 48% of the net revenue realized from
6 the taxes imposed on motor fuel and gasohol. Beginning July 1,
7 2024 and until July 1, 2026, subject to the payment of amounts
8 into the County and Mass Transit District Fund, the Local
9 Government Tax Fund, the Build Illinois Fund, the McCormick
10 Place Expansion Project Fund, the Illinois Tax Increment Fund,
11 and the Tax Compliance and Administration Fund as provided in
12 this Section, the Department shall pay each month into the
13 Road Fund the amount estimated to represent 64% of the net
14 revenue realized from the taxes imposed on motor fuel and
15 gasohol. Beginning on July 1, 2026, subject to the payment of
16 amounts into the County and Mass Transit District Fund, the
17 Local Government Tax Fund, the Build Illinois Fund, the
18 McCormick Place Expansion Project Fund, the Illinois Tax
19 Increment Fund, and the Tax Compliance and Administration Fund
20 as provided in this Section, the Department shall pay each
21 month into the Public Transportation Fund and the Downstate
22 Public Transportation Fund the amount estimated to represent
23 80% of the net revenue realized from the taxes imposed on motor
24 fuel and gasohol. Those moneys shall be apportioned as
25 follows: 85% into the Public Transportation Fund and 15% into
26 the Downstate Public Transportation Fund. As used in this

1 paragraph "motor fuel" has the meaning given to that term in
2 Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the
3 meaning given to that term in Section 3-40 of the Use Tax Act.

4 Until July 1, 2025, of the remainder of the moneys
5 received by the Department pursuant to this Act, 75% shall be
6 paid into the General Revenue Fund of the State treasury and
7 25% shall be reserved in a special account and used only for
8 the transfer to the Common School Fund as part of the monthly
9 transfer from the General Revenue Fund in accordance with
10 Section 8a of the State Finance Act. Beginning July 1, 2025, of
11 the remainder of the moneys received by the Department
12 pursuant to this Act, 75% shall be deposited into the General
13 Revenue Fund and 25% shall be deposited into the Common School
14 Fund.

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

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

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

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

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

25 The chief executive officer, proprietor, owner, or highest
26 ranking manager shall sign the annual return to certify the

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

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

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, it shall be
23 permissible for manufacturers, importers and wholesalers whose
24 products are sold by numerous servicemen in Illinois, and who
25 wish to do so, to assume the responsibility for accounting and
26 paying to the Department all tax accruing under this Act with

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

4 (Source: P.A. 103-9, eff. 6-7-23; 103-363, eff. 7-28-23;
5 103-592, eff. 6-7-24; 103-605, eff. 7-1-24; 104-6, Article 5,
6 Section 5-20, eff. 6-16-25; 104-6, Article 25, Section 25-15,
7 eff. 6-16-25; 104-6, Article 35, Section 35-30, eff. 6-16-25;
8 104-457, eff. 6-1-26.)

9 Section 915. The Retailers' Occupation Tax Act is amended
10 by changing Sections 2-10 and 3 as follows:

11 (35 ILCS 120/2-10) from Ch. 120, par. 441-10

12 Sec. 2-10. Rate of tax. Unless otherwise provided in this
13 Section, the tax imposed by this Act is at the rate of 6.25% of
14 gross receipts from sales, which, on and after January 1,
15 2025, includes leases, of tangible personal property made in
16 the course of business.

17 Beginning on January 1, 2027, with respect to tangible
18 personal property that is purchased from a retailer located in
19 a Community Revitalization Zone created under the Community
20 Revitalization Zone Act (other than tangible personal property
21 that is otherwise subject to a 1% rate of tax or a 1.25% rate
22 of tax under this Act), the tax is imposed at the rate of
23 3.25%.

24 Beginning on July 1, 2000 and through December 31, 2000,

1 with respect to motor fuel, as defined in Section 1.1 of the
2 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
3 the Use Tax Act, the tax is imposed at the rate of 1.25%.

4 Beginning on August 6, 2010 through August 15, 2010, and
5 beginning again on August 5, 2022 through August 14, 2022,
6 with respect to sales tax holiday items as defined in Section
7 2-8 of this Act, the tax is imposed at the rate of 1.25%.

8 Within 14 days after July 1, 2000 (the effective date of
9 Public Act 91-872), each retailer of motor fuel and gasohol
10 shall cause the following notice to be posted in a prominently
11 visible place on each retail dispensing device that is used to
12 dispense motor fuel or gasohol in the State of Illinois: "As of
13 July 1, 2000, the State of Illinois has eliminated the State's
14 share of sales tax on motor fuel and gasohol through December
15 31, 2000. The price on this pump should reflect the
16 elimination of the tax." The notice shall be printed in bold
17 print on a sign that is no smaller than 4 inches by 8 inches.
18 The sign shall be clearly visible to customers. Any retailer
19 who fails to post or maintain a required sign through December
20 31, 2000 is guilty of a petty offense for which the fine shall
21 be \$500 per day per each retail premises where a violation
22 occurs.

23 With respect to gasohol, as defined in the Use Tax Act, the
24 tax imposed by this Act applies to (i) 70% of the proceeds of
25 sales made on or after January 1, 1990, and before July 1,
26 2003, (ii) 80% of the proceeds of sales made on or after July

1 1, 2003 and on or before July 1, 2017, (iii) 100% of the
2 proceeds of sales made after July 1, 2017 and prior to January
3 1, 2024, (iv) 90% of the proceeds of sales made on or after
4 January 1, 2024 and on or before December 31, 2028, and (v)
5 100% of the proceeds of sales made after December 31, 2028. If,
6 at any time, however, the tax under this Act on sales of
7 gasohol, as defined in the Use Tax Act, is imposed at the rate
8 of 1.25%, then the tax imposed by this Act applies to 100% of
9 the proceeds of sales of gasohol made during that time.

10 With respect to mid-range ethanol blends, as defined in
11 Section 3-44.3 of the Use Tax Act, the tax imposed by this Act
12 applies to (i) 80% of the proceeds of sales made on or after
13 January 1, 2024 and on or before December 31, 2028 and (ii)
14 100% of the proceeds of sales made after December 31, 2028. If,
15 at any time, however, the tax under this Act on sales of
16 mid-range ethanol blends is imposed at the rate of 1.25%, then
17 the tax imposed by this Act applies to 100% of the proceeds of
18 sales of mid-range ethanol blends made during that time.

19 With respect to majority blended ethanol fuel, as defined
20 in the Use Tax Act, the tax imposed by this Act does not apply
21 to the proceeds of sales made on or after July 1, 2003 and on
22 or before December 31, 2028 but applies to 100% of the proceeds
23 of sales made thereafter.

24 With respect to biodiesel blends, as defined in the Use
25 Tax Act, with no less than 1% and no more than 10% biodiesel,
26 the tax imposed by this Act applies to (i) 80% of the proceeds

1 of sales made on or after July 1, 2003 and on or before
2 December 31, 2018 and (ii) 100% of the proceeds of sales made
3 after December 31, 2018 and before January 1, 2024. On and
4 after January 1, 2024 and on or before December 31, 2030, the
5 taxation of biodiesel, renewable diesel, and biodiesel blends
6 shall be as provided in Section 3-5.1 of the Use Tax Act. If,
7 at any time, however, the tax under this Act on sales of
8 biodiesel blends, as defined in the Use Tax Act, with no less
9 than 1% and no more than 10% biodiesel is imposed at the rate
10 of 1.25%, then the tax imposed by this Act applies to 100% of
11 the proceeds of sales of biodiesel blends with no less than 1%
12 and no more than 10% biodiesel made during that time.

13 With respect to biodiesel, as defined in the Use Tax Act,
14 and biodiesel blends, as defined in the Use Tax Act, with more
15 than 10% but no more than 99% biodiesel, the tax imposed by
16 this Act does not apply to the proceeds of sales made on or
17 after July 1, 2003 and on or before December 31, 2023. On and
18 after January 1, 2024 and on or before December 31, 2030, the
19 taxation of biodiesel, renewable diesel, and biodiesel blends
20 shall be as provided in Section 3-5.1 of the Use Tax Act.

21 Until July 1, 2022 and from July 1, 2023 through December
22 31, 2025, with respect to food for human consumption that is to
23 be consumed off the premises where it is sold (other than
24 alcoholic beverages, food consisting of or infused with adult
25 use cannabis, soft drinks, and food that has been prepared for
26 immediate consumption), the tax is imposed at the rate of 1%.

1 Beginning July 1, 2022 and until July 1, 2023, with respect to
2 food for human consumption that is to be consumed off the
3 premises where it is sold (other than alcoholic beverages,
4 food consisting of or infused with adult use cannabis, soft
5 drinks, and food that has been prepared for immediate
6 consumption), the tax is imposed at the rate of 0%. On and
7 after January 1, 2026, food for human consumption that is to be
8 consumed off the premises where it is sold (other than
9 alcoholic beverages, food consisting of or infused with adult
10 use cannabis, soft drinks, candy, and food that has been
11 prepared for immediate consumption) is exempt from the tax
12 imposed by this Act.

13 With respect to prescription and nonprescription
14 medicines, drugs, medical appliances, products classified as
15 Class III medical devices by the United States Food and Drug
16 Administration that are used for cancer treatment pursuant to
17 a prescription, as well as any accessories and components
18 related to those devices, modifications to a motor vehicle for
19 the purpose of rendering it usable by a person with a
20 disability, and insulin, blood sugar testing materials,
21 syringes, and needles used by human diabetics, the tax is
22 imposed at the rate of 1%. For the purposes of this Section,
23 until September 1, 2009: the term "soft drinks" means any
24 complete, finished, ready-to-use, non-alcoholic drink, whether
25 carbonated or not, including, but not limited to, soda water,
26 cola, fruit juice, vegetable juice, carbonated water, and all

1 other preparations commonly known as soft drinks of whatever
2 kind or description that are contained in any closed or sealed
3 bottle, can, carton, or container, regardless of size; but
4 "soft drinks" does not include coffee, tea, non-carbonated
5 water, infant formula, milk or milk products as defined in the
6 Grade A Pasteurized Milk and Milk Products Act, or drinks
7 containing 50% or more natural fruit or vegetable juice.

8 Notwithstanding any other provisions of this Act,
9 beginning September 1, 2009, "soft drinks" means non-alcoholic
10 beverages that contain natural or artificial sweeteners. "Soft
11 drinks" does not include beverages that contain milk or milk
12 products, soy, rice or similar milk substitutes, or greater
13 than 50% of vegetable or fruit juice by volume.

14 Until August 1, 2009, and notwithstanding any other
15 provisions of this Act, "food for human consumption that is to
16 be consumed off the premises where it is sold" includes all
17 food sold through a vending machine, except soft drinks and
18 food products that are dispensed hot from a vending machine,
19 regardless of the location of the vending machine. Beginning
20 August 1, 2009, and notwithstanding any other provisions of
21 this Act, "food for human consumption that is to be consumed
22 off the premises where it is sold" includes all food sold
23 through a vending machine, except soft drinks, candy, and food
24 products that are dispensed hot from a vending machine,
25 regardless of the location of the vending machine.

26 Notwithstanding any other provisions of this Act,

1 beginning September 1, 2009, "food for human consumption that
2 is to be consumed off the premises where it is sold" does not
3 include candy. For purposes of this Section, "candy" means a
4 preparation of sugar, honey, or other natural or artificial
5 sweeteners in combination with chocolate, fruits, nuts or
6 other ingredients or flavorings in the form of bars, drops, or
7 pieces. "Candy" does not include any preparation that contains
8 flour or requires refrigeration.

9 Notwithstanding any other provisions of this Act,
10 beginning September 1, 2009, "nonprescription medicines and
11 drugs" does not include grooming and hygiene products. For
12 purposes of this Section, "grooming and hygiene products"
13 includes, but is not limited to, soaps and cleaning solutions,
14 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
15 lotions and screens, unless those products are available by
16 prescription only, regardless of whether the products meet the
17 definition of "over-the-counter-drugs". For the purposes of
18 this paragraph, "over-the-counter-drug" means a drug for human
19 use that contains a label that identifies the product as a drug
20 as required by 21 CFR 201.66. The "over-the-counter-drug"
21 label includes:

22 (A) a "Drug Facts" panel; or

23 (B) a statement of the "active ingredient(s)" with a
24 list of those ingredients contained in the compound,
25 substance or preparation.

26 Beginning on January 1, 2014 (the effective date of Public

1 Act 98-122), "prescription and nonprescription medicines and
2 drugs" includes medical cannabis purchased from a registered
3 dispensing organization under the Compassionate Use of Medical
4 Cannabis Program Act.

5 As used in this Section, "adult use cannabis" means
6 cannabis subject to tax under the Cannabis Cultivation
7 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law
8 and does not include cannabis subject to tax under the
9 Compassionate Use of Medical Cannabis Program Act.

10 (Source: P.A. 103-9, eff. 6-7-23; 103-154, eff. 6-30-23;
11 103-592, eff. 1-1-25; 103-781, eff. 8-5-24; 104-417, eff.
12 8-15-25.)

13 (35 ILCS 120/3)

14 (Text of Section before amendment by P.A. 104-457)

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

21 1. The name of the seller;

22 2. His residence address and the address of his
23 principal place of business and the address of the
24 principal place of business (if that is a different
25 address) from which he engages in the business of selling

1 tangible personal property at retail in this State;

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

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

12 5. Deductions allowed by law;

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

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

26 8. The amount of tax due, including the amount of tax

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

7 9. The signature of the taxpayer; and

8 10. Such other reasonable information as the
9 Department may require.

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

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

1 have access to the Internet or demonstrate hardship in filing
2 electronically may petition the Department to waive the
3 electronic filing requirement.

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

11 Prior to October 1, 2003 and on and after September 1,
12 2004, a retailer may accept a Manufacturer's Purchase Credit
13 certification from a purchaser in satisfaction of Use Tax as
14 provided in Section 3-85 of the Use Tax Act if the purchaser
15 provides the appropriate documentation as required by Section
16 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
17 certification, accepted by a retailer prior to October 1, 2003
18 and on and after September 1, 2004 as provided in Section 3-85
19 of the Use Tax Act, may be used by that retailer to satisfy
20 Retailers' Occupation Tax liability in the amount claimed in
21 the certification, not to exceed 6.25% of the receipts subject
22 to tax from a qualifying purchase. A Manufacturer's Purchase
23 Credit reported on any original or amended return filed under
24 this Act after October 20, 2003 for reporting periods prior to
25 September 1, 2004 shall be disallowed. Manufacturer's Purchase
26 Credit reported on annual returns due on or after January 1,

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

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

1 aviation fuel sold.

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

9 1. The name of the seller;

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

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

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

20 5. The amount of tax due; and

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

23 Every person engaged in the business of selling aviation
24 fuel at retail in this State during the preceding calendar
25 month shall, instead of reporting and paying tax as otherwise
26 required by this Section, report and pay such tax on a separate

1 aviation fuel tax return. The requirements related to the
2 return shall be as otherwise provided in this Section.
3 Notwithstanding any other provisions of this Act to the
4 contrary, retailers selling aviation fuel shall file all
5 aviation fuel tax returns and shall make all aviation fuel tax
6 payments by electronic means in the manner and form required
7 by the Department. For purposes of this Section, "aviation
8 fuel" means jet fuel and aviation gasoline.

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

23 Beginning on October 1, 2003, every distributor, importing
24 distributor, and manufacturer of alcoholic liquor as defined
25 in the Liquor Control Act of 1934, shall file a statement with
26 the Department of Revenue, no later than the 10th day of the

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

25 If a total amount of less than \$1 is payable, refundable or
26 creditable, such amount shall be disregarded if it is less

1 than 50 cents and shall be increased to \$1 if it is 50 cents or
2 more.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

17 On and after January 1, 2025, with respect to the lease of
18 trailers, other than semitrailers as defined in Section 1-187
19 of the Illinois Vehicle Code, that are required to be
20 registered with an agency of this State and that are subject to
21 the tax on lease receipts under this Act, notwithstanding any
22 other provision of this Act to the contrary, for the purpose of
23 reporting and paying tax under this Act on those lease
24 receipts, lessors shall file returns in addition to and
25 separate from the transaction reporting return. Lessors shall
26 file those lease returns and make payment to the Department by

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

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

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

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

23 Except as provided in this Section, the retailer filing
24 the return under this Section shall, at the time of filing such
25 return, pay to the Department the amount of tax imposed by this
26 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%

1 on and after January 1, 1990, or \$5 per calendar year,
2 whichever is greater, which is allowed to reimburse the
3 retailer for the expenses incurred in keeping records,
4 preparing and filing returns, remitting the tax and supplying
5 data to the Department on request. A ~~a~~ certified service
6 provider, as defined in the Leveling the Playing Field for
7 Illinois Retail Act, filing the return under this Section on
8 behalf of a remote retailer or a retailer maintaining a place
9 of business in this State shall, at the time of such return,
10 pay to the Department the amount of tax imposed by this Act
11 less a discount of 1.75%. A remote retailer or a retailer
12 maintaining a place of business in this State using a
13 certified service provider to file a return on its behalf, as
14 provided in the Leveling the Playing Field for Illinois Retail
15 Act, is not eligible for the discount. Beginning with returns
16 due on or after January 1, 2025, the vendor's discount allowed
17 in this Section, the Service Occupation Tax Act, the Use Tax
18 Act, and the Service Use Tax Act, including any local tax
19 administered by the Department and reported on the same
20 return, shall not exceed \$1,000 per month in the aggregate for
21 returns other than transaction returns filed during the month.
22 When determining the discount allowed under this Section,
23 retailers shall include the amount of tax that would have been
24 due at the 1% rate but for the 0% rate imposed under Public Act
25 102-700. When determining the discount allowed under this
26 Section, retailers shall include the amount of tax that would

1 have been due at the 6.25% rate but for the 1.25% rate imposed
2 on sales tax holiday items under Public Act 102-700. The
3 discount under this Section is not allowed for the 1.25%
4 portion of taxes paid on aviation fuel that is subject to the
5 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
6 47133. Any prepayment made pursuant to Section 2d of this Act
7 shall be included in the amount on which such discount is
8 computed. In the case of retailers who report and pay the tax
9 on a transaction by transaction basis, as provided in this
10 Section, such discount shall be taken with each such tax
11 remittance instead of when such retailer files his periodic
12 return, but, beginning with returns due on or after January 1,
13 2025, the vendor's discount allowed under this Section and the
14 Use Tax Act, including any local tax administered by the
15 Department and reported on the same transaction return, shall
16 not exceed \$1,000 per month for all transaction returns filed
17 during the month. The discount allowed under this Section is
18 allowed only for returns that are filed in the manner required
19 by this Act. The Department may disallow the discount for
20 retailers whose certificate of registration is revoked at the
21 time the return is filed, but only if the Department's
22 decision to revoke the certificate of registration has become
23 final.

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

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

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

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

1 calendar quarter period is less than \$20,000. However, if a
2 taxpayer can show the Department that a substantial change in
3 the taxpayer's business has occurred which causes the taxpayer
4 to anticipate that his average monthly tax liability for the
5 reasonably foreseeable future will fall below the \$20,000
6 threshold stated above, then such taxpayer may petition the
7 Department for a change in such taxpayer's reporting status.
8 The Department shall change such taxpayer's reporting status
9 unless it finds that such change is seasonal in nature and not
10 likely to be long term. Quarter monthly payment status shall
11 be determined under this paragraph as if the rate reduction to
12 0% in Public Act 102-700 on food for human consumption that is
13 to be consumed off the premises where it is sold (other than
14 alcoholic beverages, food consisting of or infused with adult
15 use cannabis, soft drinks, and food that has been prepared for
16 immediate consumption) had not occurred. For quarter monthly
17 payments due under this paragraph on or after July 1, 2023 and
18 through June 30, 2024, "25% of the taxpayer's liability for
19 the same calendar month of the preceding year" shall be
20 determined as if the rate reduction to 0% in Public Act 102-700
21 had not occurred. Quarter monthly payment status shall be
22 determined under this paragraph as if the rate reduction to
23 1.25% in Public Act 102-700 on sales tax holiday items had not
24 occurred. For quarter monthly payments due on or after July 1,
25 2023 and through June 30, 2024, "25% of the taxpayer's
26 liability for the same calendar month of the preceding year"

1 shall be determined as if the rate reduction to 1.25% in Public
2 Act 102-700 on sales tax holiday items had not occurred. If any
3 such quarter monthly payment is not paid at the time or in the
4 amount required by this Section, then the taxpayer shall be
5 liable for penalties and interest on the difference between
6 the minimum amount due as a payment and the amount of such
7 quarter monthly payment actually and timely paid, except
8 insofar as the taxpayer has previously made payments for that
9 month to the Department in excess of the minimum payments
10 previously due as provided in this Section. The Department
11 shall make reasonable rules and regulations to govern the
12 quarter monthly payment amount and quarter monthly payment
13 dates for taxpayers who file on other than a calendar monthly
14 basis.

15 The provisions of this paragraph apply before October 1,
16 2001. Without regard to whether a taxpayer is required to make
17 quarter monthly payments as specified above, any taxpayer who
18 is required by Section 2d of this Act to collect and remit
19 prepaid taxes and has collected prepaid taxes which average in
20 excess of \$25,000 per month during the preceding 2 complete
21 calendar quarters, shall file a return with the Department as
22 required by Section 2f and shall make payments to the
23 Department on or before the 7th, 15th, 22nd and last day of the
24 month during which such liability is incurred. If the month
25 during which such tax liability is incurred began prior to
26 September 1, 1985 (the effective date of Public Act 84-221),

1 each payment shall be in an amount not less than 22.5% of the
2 taxpayer's actual liability under Section 2d. If the month
3 during which such tax liability is incurred begins on or after
4 January 1, 1986, each payment shall be in an amount equal to
5 22.5% of the taxpayer's actual liability for the month or
6 27.5% of the taxpayer's liability for the same calendar month
7 of the preceding calendar year. If the month during which such
8 tax liability is incurred begins on or after January 1, 1987,
9 each payment shall be in an amount equal to 22.5% of the
10 taxpayer's actual liability for the month or 26.25% of the
11 taxpayer's liability for the same calendar month of the
12 preceding year. The amount of such quarter monthly payments
13 shall be credited against the final tax liability of the
14 taxpayer's return for that month filed under this Section or
15 Section 2f, as the case may be. Once applicable, the
16 requirement of the making of quarter monthly payments to the
17 Department pursuant to this paragraph shall continue until
18 such taxpayer's average monthly prepaid tax collections during
19 the preceding 2 complete calendar quarters is \$25,000 or less.
20 If any such quarter monthly payment is not paid at the time or
21 in the amount required, the taxpayer shall be liable for
22 penalties and interest on such difference, except insofar as
23 the taxpayer has previously made payments for that month in
24 excess of the minimum payments previously due.

25 The provisions of this paragraph apply on and after
26 October 1, 2001. Without regard to whether a taxpayer is

1 required to make quarter monthly payments as specified above,
2 any taxpayer who is required by Section 2d of this Act to
3 collect and remit prepaid taxes and has collected prepaid
4 taxes that average in excess of \$20,000 per month during the
5 preceding 4 complete calendar quarters shall file a return
6 with the Department as required by Section 2f and shall make
7 payments to the Department on or before the 7th, 15th, 22nd,
8 and last day of the month during which the liability is
9 incurred. Each payment shall be in an amount equal to 22.5% of
10 the taxpayer's actual liability for the month or 25% of the
11 taxpayer's liability for the same calendar month of the
12 preceding year. The amount of the quarter monthly payments
13 shall be credited against the final tax liability of the
14 taxpayer's return for that month filed under this Section or
15 Section 2f, as the case may be. Once applicable, the
16 requirement of the making of quarter monthly payments to the
17 Department pursuant to this paragraph shall continue until the
18 taxpayer's average monthly prepaid tax collections during the
19 preceding 4 complete calendar quarters (excluding the month of
20 highest liability and the month of lowest liability) is less
21 than \$19,000 or until such taxpayer's average monthly
22 liability to the Department as computed for each calendar
23 quarter of the 4 preceding complete calendar quarters is less
24 than \$20,000. If any such quarter monthly payment is not paid
25 at the time or in the amount required, the taxpayer shall be
26 liable for penalties and interest on such difference, except

1 insofar as the taxpayer has previously made payments for that
2 month in excess of the minimum payments previously due.

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

25 If a retailer of motor fuel is entitled to a credit under
26 Section 2d of this Act which exceeds the taxpayer's liability

1 to the Department under this Act for the month for which the
2 taxpayer is filing a return, the Department shall issue the
3 taxpayer a credit memorandum for the excess.

4 The net revenue realized at the 15% rate under either
5 Section 4 or Section 5 of this Act shall be deposited as
6 follows: (i) notwithstanding the provisions of this Section to
7 the contrary, the net revenue realized from the portion of the
8 rate in excess of 5% shall be deposited into the State and
9 Local Sales Tax Reform Fund; and (ii) the net revenue realized
10 from the 5% portion of the rate shall be deposited as provided
11 in this Section for the 5% portion of the 6.25% general rate
12 imposed under this Act.

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

18 Beginning January 1, 1990, each month the Department shall
19 pay into the County and Mass Transit District Fund, a special
20 fund in the State treasury which is hereby created, 4% of the
21 net revenue realized for the preceding month from the 6.25%
22 general rate other than aviation fuel sold on or after
23 December 1, 2019. This exception for aviation fuel only
24 applies for so long as the revenue use requirements of 49
25 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

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

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

17 For aviation fuel sold on or after December 1, 2019, each
18 month the Department shall pay into the State Aviation Program
19 Fund 20% of the net revenue realized for the preceding month
20 from the 6.25% general rate on the selling price of aviation
21 fuel, less an amount estimated by the Department to be
22 required for refunds of the 20% portion of the tax on aviation
23 fuel under this Act, which amount shall be deposited into the
24 Aviation Fuel Sales Tax Refund Fund. The Department shall only
25 pay moneys into the State Aviation Program Fund and the
26 Aviation Fuel Sales Tax Refund Fund under this Act for so long

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

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

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

19 Beginning July 1, 2011, each month the Department shall
20 pay into the Clean Air Act Permit Fund 80% of the net revenue
21 realized for the preceding month from the 6.25% general rate
22 on the selling price of sorbents used in Illinois in the
23 process of sorbent injection as used to comply with the
24 Environmental Protection Act or the federal Clean Air Act, but
25 the total payment into the Clean Air Act Permit Fund under this
26 Act and the Use Tax Act shall not exceed \$2,000,000 in any

1 fiscal year.

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 Service Occupation Tax Act an amount equal to the
6 average monthly deficit in the Underground Storage Tank Fund
7 during the prior year, as certified annually by the Illinois
8 Environmental Protection Agency, but the total payment into
9 the Underground Storage Tank Fund under this Act, the Use Tax
10 Act, the Service Use Tax Act, and the Service Occupation Tax
11 Act shall not exceed \$18,000,000 in any State fiscal year. As
12 used in this paragraph, the "average monthly deficit" shall be
13 equal to the difference between the average monthly claims for
14 payment by the fund and the average monthly revenues deposited
15 into the fund, excluding payments made pursuant to this
16 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, the Service Occupation Tax Act, and this Act, each
20 month the Department shall deposit \$500,000 into the State
21 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 this Act,
 4 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
 5 Act, and Section 9 of the Service Occupation Tax Act, such Acts
 6 being hereinafter called the "Tax Acts" and such aggregate of
 7 2.2% or 3.8%, as the case may be, of moneys being hereinafter
 8 called the "Tax Act Amount", and (2) the amount transferred to
 9 the Build Illinois Fund from the State and Local Sales Tax
 10 Reform Fund shall be less than the Annual Specified Amount (as
 11 hereinafter defined), an amount equal to the difference shall
 12 be immediately paid into the Build Illinois Fund from other
 13 moneys received by the Department pursuant to the Tax Acts;
 14 the "Annual Specified Amount" means the amounts specified
 15 below for fiscal years 1986 through 1993:

16	Fiscal Year	Annual Specified Amount
17	1986	\$54,800,000
18	1987	\$76,650,000
19	1988	\$80,480,000
20	1989	\$88,510,000
21	1990	\$115,330,000
22	1991	\$145,470,000
23	1992	\$182,730,000
24	1993	\$206,520,000;

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

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

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

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

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

8	Fiscal Year	Total Deposit
9	1993	\$0
10	1994	53,000,000
11	1995	58,000,000
12	1996	61,000,000
13	1997	64,000,000
14	1998	68,000,000
15	1999	71,000,000
16	2000	75,000,000
17	2001	80,000,000
18	2002	93,000,000
19	2003	99,000,000
20	2004	103,000,000
21	2005	108,000,000
22	2006	113,000,000
23	2007	119,000,000
24	2008	126,000,000
25	2009	132,000,000
26	2010	139,000,000

1	2011	146,000,000
2	2012	153,000,000
3	2013	161,000,000
4	2014	170,000,000
5	2015	179,000,000
6	2016	189,000,000
7	2017	199,000,000
8	2018	210,000,000
9	2019	221,000,000
10	2020	233,000,000
11	2021	300,000,000
12	2022	300,000,000
13	2023	300,000,000
14	2024	300,000,000
15	2025	300,000,000
16	2026	300,000,000
17	2027	375,000,000
18	2028	375,000,000
19	2029	375,000,000
20	2030	375,000,000
21	2031	375,000,000
22	2032	375,000,000
23	2033	375,000,000
24	2034	375,000,000
25	2035	375,000,000
26	2036	450,000,000

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

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

22 Subject to payment of amounts into the Capital Projects
23 Fund, the Clean Air Act Permit Fund, 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, for aviation fuel sold on or after December 1, 2019,

1 the Department shall each month deposit into the Aviation Fuel
2 Sales Tax Refund Fund an amount estimated by the Department to
3 be required for refunds of the 80% portion of the tax on
4 aviation fuel under this Act. The Department shall only
5 deposit moneys into the Aviation Fuel Sales Tax Refund Fund
6 under this paragraph for so long as the revenue use
7 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
8 binding on the State.

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

17 Subject to payment of amounts into the Build Illinois
18 Fund, the McCormick Place Expansion Project Fund, and the
19 Illinois Tax Increment Fund pursuant to the preceding
20 paragraphs or in any amendments to this Section hereafter
21 enacted, beginning on the first day of the first calendar
22 month to occur on or after August 26, 2014 (the effective date
23 of Public Act 98-1098), each month, from the collections made
24 under Section 9 of the Use Tax Act, Section 9 of the Service
25 Use Tax Act, Section 9 of the Service Occupation Tax Act, and
26 Section 3 of the Retailers' Occupation Tax Act, the Department

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

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

18 Subject to successful execution and delivery of a
19 public-private agreement between the public agency and private
20 entity and completion of the civic build, beginning on July 1,
21 2023, of the remainder of the moneys received by the
22 Department under the Use Tax Act, the Service Use Tax Act, the
23 Service Occupation Tax Act, and this Act, the Department shall
24 deposit the following specified deposits in the aggregate from
25 collections under the Use Tax Act, the Service Use Tax Act, the
26 Service Occupation Tax Act, and the Retailers' Occupation Tax

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

13	Fiscal Year.....	Total Deposit
14	2024	\$200,000,000
15	2025	\$206,000,000
16	2026	\$212,200,000
17	2027	\$218,500,000
18	2028	\$225,100,000
19	2029	\$288,700,000
20	2030	\$298,900,000
21	2031	\$309,300,000
22	2032	\$320,100,000
23	2033	\$331,200,000
24	2034	\$341,200,000
25	2035	\$351,400,000
26	2036	\$361,900,000

1	2037	\$372,800,000
2	2038	\$384,000,000
3	2039	\$395,500,000
4	2040	\$407,400,000
5	2041	\$419,600,000
6	2042	\$432,200,000
7	2043	\$445,100,000

8 Beginning July 1, 2021 and until July 1, 2022, subject to
9 the payment of amounts into the County and Mass Transit
10 District Fund, the Local Government Tax Fund, the Build
11 Illinois Fund, the McCormick Place Expansion Project Fund, the
12 Illinois Tax Increment Fund, and the Tax Compliance and
13 Administration Fund as provided in this Section, the
14 Department shall pay each month into the Road Fund the amount
15 estimated to represent 16% of the net revenue realized from
16 the taxes imposed on motor fuel and gasohol. Beginning July 1,
17 2022 and until July 1, 2023, subject to the payment of amounts
18 into the County and Mass Transit District Fund, the Local
19 Government Tax Fund, the Build Illinois Fund, the McCormick
20 Place Expansion Project Fund, the Illinois Tax Increment Fund,
21 and the Tax Compliance and Administration Fund as provided in
22 this Section, the Department shall pay each month into the
23 Road Fund the amount estimated to represent 32% of the net
24 revenue realized from the taxes imposed on motor fuel and
25 gasohol. Beginning July 1, 2023 and until July 1, 2024,
26 subject to the payment of amounts into the County and Mass

1 Transit District Fund, the Local Government Tax Fund, the
2 Build Illinois Fund, the McCormick Place Expansion Project
3 Fund, the Illinois Tax Increment Fund, and the Tax Compliance
4 and Administration Fund as provided in this Section, the
5 Department shall pay each month into the Road Fund the amount
6 estimated to represent 48% of the net revenue realized from
7 the taxes imposed on motor fuel and gasohol. Beginning July 1,
8 2024 and until July 1, 2026, subject to the payment of amounts
9 into the County and Mass Transit District Fund, the Local
10 Government Tax Fund, the Build Illinois Fund, the McCormick
11 Place Expansion Project Fund, the Illinois Tax Increment Fund,
12 and the Tax Compliance and Administration Fund as provided in
13 this Section, the Department shall pay each month into the
14 Road Fund the amount estimated to represent 64% of the net
15 revenue realized from the taxes imposed on motor fuel and
16 gasohol. Beginning on July 1, 2026, subject to the payment of
17 amounts into the County and Mass Transit District Fund, the
18 Local Government Tax Fund, the Build Illinois Fund, the
19 McCormick Place Expansion Project Fund, the Illinois Tax
20 Increment Fund, and the Tax Compliance and Administration Fund
21 as provided in this Section, the Department shall pay each
22 month into the Road Fund the amount estimated to represent 80%
23 of the net revenue realized from the taxes imposed on motor
24 fuel and gasohol. As used in this paragraph "motor fuel" has
25 the meaning given to that term in Section 1.1 of the Motor Fuel
26 Tax Law, and "gasohol" has the meaning given to that term in

1 Section 3-40 of the Use Tax Act.

2 Until July 1, 2025, of the remainder of the moneys
3 received by the Department pursuant to this Act, 75% thereof
4 shall be paid into the State treasury and 25% shall be reserved
5 in a special account and used only for the transfer to the
6 Common School Fund as part of the monthly transfer from the
7 General Revenue Fund in accordance with Section 8a of the
8 State Finance Act. Beginning July 1, 2025, of the remainder of
9 the moneys received by the Department pursuant to this Act,
10 75% shall be deposited into the General Revenue Fund and 25%
11 shall be deposited into the Common School Fund.

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. 103-9, eff. 6-7-23; 103-154, eff. 6-30-23;
12 103-363, eff. 7-28-23; 103-592, Article 75, Section 75-20,
13 eff. 1-1-25; 103-592, Article 110, Section 110-20, eff.
14 6-7-24; 103-605, eff. 7-1-24; 103-1055, eff. 12-20-24; 104-6,
15 Article 5, Section 5-25, eff. 6-16-25; 104-6, Article 25,
16 Section 25-20, eff. 6-16-25; 104-6, Article 35, Section 35-35,
17 eff. 6-16-25; revised 1-12-26.)

18 (Text of Section after amendment by P.A. 104-457)

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

25 1. The name of the seller;

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

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

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

16 5. Deductions allowed by law;

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

1 102-700;

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

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

11 9. The signature of the taxpayer; and

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

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

18 On and after January 1, 2018, except for returns required
19 to be filed prior to January 1, 2023 for motor vehicles,
20 watercraft, aircraft, and trailers that are required to be
21 registered with an agency of this State, with respect to
22 retailers whose annual gross receipts average \$20,000 or more,
23 all returns required to be filed pursuant to this Act shall be
24 filed electronically. On and after January 1, 2023, with
25 respect to retailers whose annual gross receipts average
26 \$20,000 or more, all returns required to be filed pursuant to

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

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

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

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

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

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

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

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

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

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

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

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

1 "electronic means" includes, but is not limited to, the use of
2 a secure Internet website, e-mail, or facsimile.

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

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

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

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

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

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

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

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

26 Any amount which is required to be shown or reported on any

1 return or other document under this Act shall, if such amount
2 is not a whole-dollar amount, be increased to the nearest
3 whole-dollar amount in any case where the fractional part of a
4 dollar is 50 cents or more, and decreased to the nearest
5 whole-dollar amount where the fractional part of a dollar is
6 less than 50 cents.

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

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

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

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

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

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

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

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

1 manner and form as required by the Department.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 Except as provided in this Section, the retailer filing
2 the return under this Section shall, at the time of filing such
3 return, pay to the Department the amount of tax imposed by this
4 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
5 on and after January 1, 1990, or \$5 per calendar year,
6 whichever is greater, which is allowed to reimburse the
7 retailer for the expenses incurred in keeping records,
8 preparing and filing returns, remitting the tax and supplying
9 data to the Department on request. A certified service
10 provider, as defined in the Leveling the Playing Field for
11 Illinois Retail Act, filing the return under this Section on
12 behalf of a remote retailer or a retailer maintaining a place
13 of business in this State shall, at the time of such return,
14 pay to the Department the amount of tax imposed by this Act
15 less a discount of 1.75%. A remote retailer or a retailer
16 maintaining a place of business in this State using a
17 certified service provider to file a return on its behalf, as
18 provided in the Leveling the Playing Field for Illinois Retail
19 Act, is not eligible for the discount. Beginning with returns
20 due on or after January 1, 2025, the vendor's discount allowed
21 in this Section, the Service Occupation Tax Act, the Use Tax
22 Act, and the Service Use Tax Act, including any local tax
23 administered by the Department and reported on the same
24 return, shall not exceed \$1,000 per month in the aggregate for
25 returns other than transaction returns filed during the month.
26 When determining the discount allowed under this Section,

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

1 final.

2 Before October 1, 2000, if the taxpayer's average monthly
3 tax liability to the Department under this Act, the Use Tax
4 Act, the Service Occupation Tax Act, and the Service Use Tax
5 Act, excluding any liability for prepaid sales tax to be
6 remitted in accordance with Section 2d of this Act, was
7 \$10,000 or more during the preceding 4 complete calendar
8 quarters, he shall file a return with the Department each
9 month by the 20th day of the month next following the month
10 during which such tax liability is incurred and shall make
11 payments to the Department on or before the 7th, 15th, 22nd and
12 last day of the month during which such liability is incurred.
13 On and after October 1, 2000, if the taxpayer's average
14 monthly tax liability to the Department under this Act, the
15 Use Tax Act, the Service Occupation Tax Act, and the Service
16 Use Tax Act, excluding any liability for prepaid sales tax to
17 be remitted in accordance with Section 2d of this Act, was
18 \$20,000 or more during the preceding 4 complete calendar
19 quarters, he shall file a return with the Department each
20 month by the 20th day of the month next following the month
21 during which such tax liability is incurred and shall make
22 payment to the Department on or before the 7th, 15th, 22nd and
23 last day of the month during which such liability is incurred.
24 If the month during which such tax liability is incurred began
25 prior to January 1, 1985, each payment shall be in an amount
26 equal to 1/4 of the taxpayer's actual liability for the month

1 or an amount set by the Department not to exceed 1/4 of the
2 average monthly liability of the taxpayer to the Department
3 for the preceding 4 complete calendar quarters (excluding the
4 month of highest liability and the month of lowest liability
5 in such 4 quarter period). If the month during which such tax
6 liability is incurred begins on or after January 1, 1985 and
7 prior to January 1, 1987, each payment shall be in an amount
8 equal to 22.5% of the taxpayer's actual liability for the
9 month or 27.5% of the taxpayer's liability for the same
10 calendar month of the preceding year. If the month during
11 which such tax liability is incurred begins on or after
12 January 1, 1987 and prior to January 1, 1988, each payment
13 shall be in an amount equal to 22.5% of the taxpayer's actual
14 liability for the month or 26.25% of the taxpayer's liability
15 for the same calendar month of the preceding year. If the month
16 during which such tax liability is incurred begins on or after
17 January 1, 1988, and prior to January 1, 1989, or begins on or
18 after January 1, 1996, each payment shall be in an amount equal
19 to 22.5% of the taxpayer's actual liability for the month or
20 25% of the taxpayer's liability for the same calendar month of
21 the preceding year. If the month during which such tax
22 liability is incurred begins on or after January 1, 1989, and
23 prior to January 1, 1996, each payment shall be in an amount
24 equal to 22.5% of the taxpayer's actual liability for the
25 month or 25% of the taxpayer's liability for the same calendar
26 month of the preceding year or 100% of the taxpayer's actual

1 liability for the quarter monthly reporting period. The amount
2 of such quarter monthly payments shall be credited against the
3 final tax liability of the taxpayer's return for that month.
4 Before October 1, 2000, once applicable, the requirement of
5 the making of quarter monthly payments to the Department by
6 taxpayers having an average monthly tax liability of \$10,000
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 \$9,000, 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 \$10,000. 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 \$10,000
19 threshold stated above, then such taxpayer may petition the
20 Department for a change in such taxpayer's reporting status.
21 On and after October 1, 2000, once applicable, the requirement
22 of the making of quarter monthly payments to the Department by
23 taxpayers having an average monthly tax liability of \$20,000
24 or more as determined in the manner provided above shall
25 continue until such taxpayer's average monthly liability to
26 the Department during the preceding 4 complete calendar

1 quarters (excluding the month of highest liability and the
2 month of lowest liability) is less than \$19,000 or until such
3 taxpayer's average monthly liability to the Department as
4 computed for each calendar quarter of the 4 preceding complete
5 calendar quarter period is less than \$20,000. However, if a
6 taxpayer can show the Department that a substantial change in
7 the taxpayer's business has occurred which causes the taxpayer
8 to anticipate that his average monthly tax liability for the
9 reasonably foreseeable future will fall below the \$20,000
10 threshold stated above, then such taxpayer may petition the
11 Department for a change in such taxpayer's reporting status.
12 The Department shall change such taxpayer's reporting status
13 unless it finds that such change is seasonal in nature and not
14 likely to be long term. Quarter monthly payment status shall
15 be determined under this paragraph as if the rate reduction to
16 0% in Public Act 102-700 on food for human consumption that is
17 to be consumed off the premises where it is sold (other than
18 alcoholic beverages, food consisting of or infused with adult
19 use cannabis, soft drinks, and food that has been prepared for
20 immediate consumption) had not occurred. For quarter monthly
21 payments due under this paragraph on or after July 1, 2023 and
22 through June 30, 2024, "25% of the taxpayer's liability for
23 the same calendar month of the preceding year" shall be
24 determined as if the rate reduction to 0% in Public Act 102-700
25 had not occurred. Quarter monthly payment status shall be
26 determined under this paragraph as if the rate reduction to

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

19 The provisions of this paragraph apply before October 1,
20 2001. Without regard to whether a taxpayer is required to make
21 quarter monthly payments as specified above, any taxpayer who
22 is required by Section 2d of this Act to collect and remit
23 prepaid taxes and has collected prepaid taxes which average in
24 excess of \$25,000 per month during the preceding 2 complete
25 calendar quarters, shall file a return with the Department as
26 required by Section 2f and shall make payments to the

1 Department on or before the 7th, 15th, 22nd and last day of the
2 month during which such liability is incurred. If the month
3 during which such tax liability is incurred began prior to
4 September 1, 1985 (the effective date of Public Act 84-221),
5 each payment shall be in an amount not less than 22.5% of the
6 taxpayer's actual liability under Section 2d. If the month
7 during which such tax liability is incurred begins on or after
8 January 1, 1986, each payment shall be in an amount equal to
9 22.5% of the taxpayer's actual liability for the month or
10 27.5% of the taxpayer's liability for the same calendar month
11 of the preceding calendar year. If the month during which such
12 tax liability is incurred begins on or after January 1, 1987,
13 each payment shall be in an amount equal to 22.5% of the
14 taxpayer's actual liability for the month or 26.25% of the
15 taxpayer's liability for the same calendar month of the
16 preceding year. The amount of such quarter monthly payments
17 shall be credited against the final tax liability of the
18 taxpayer's return for that month filed under this Section or
19 Section 2f, as the case may be. Once applicable, the
20 requirement of the making of quarter monthly payments to the
21 Department pursuant to this paragraph shall continue until
22 such taxpayer's average monthly prepaid tax collections during
23 the preceding 2 complete calendar quarters is \$25,000 or less.
24 If any such quarter monthly payment is not paid at the time or
25 in the amount required, the taxpayer shall be liable for
26 penalties and interest on such difference, except insofar as

1 the taxpayer has previously made payments for that month in
2 excess of the minimum payments previously due.

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

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

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

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

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

8 The net revenue realized at the 15% rate under either
9 Section 4 or Section 5 of this Act shall be deposited as
10 follows: (i) notwithstanding the provisions of this Section to
11 the contrary, the net revenue realized from the portion of the
12 rate in excess of 5% shall be deposited into the State and
13 Local Sales Tax Reform Fund; and (ii) the net revenue realized
14 from the 5% portion of the rate shall be deposited as provided
15 in this Section for the 5% portion of the 6.25% general rate
16 imposed under this Act.

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 On February 1, 2027, and in each month thereafter, the
23 Department shall pay into the General Revenue Fund 62% of the
24 net revenue realized for the preceding month from the 3.25%
25 general rate on the selling price of tangible personal
26 property that is purchased from a retailer located in a

1 Community Revitalization Zone created under the Community
2 Revitalization Zone Act. On February 1, 2027, and in each
3 month thereafter, the Department shall pay into the Local
4 Government Tax Fund 38% of the net revenue realized for the
5 preceding month from the 3.25% general rate on the selling
6 price of tangible personal property that is purchased from a
7 retailer located in a Community Revitalization Zone created
8 under the Community Revitalization Zone Act.

9 Beginning January 1, 1990, each month the Department shall
10 pay into the County and Mass Transit District Fund, a special
11 fund in the State treasury which is hereby created, 4% of the
12 net revenue realized for the preceding month from the 6.25%
13 general rate other than aviation fuel sold on or after
14 December 1, 2019. This exception for aviation fuel only
15 applies for so long as the revenue use requirements of 49
16 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

17 Beginning August 1, 2000, each month the Department shall
18 pay into the County and Mass Transit District Fund 20% of the
19 net revenue realized for the preceding month from the 1.25%
20 rate on the selling price of motor fuel and gasohol. If, in any
21 month, the tax on sales tax holiday items, as defined in
22 Section 2-8, is imposed at the rate of 1.25%, then the
23 Department shall pay 20% of the net revenue realized for that
24 month from the 1.25% rate on the selling price of sales tax
25 holiday items into the County and Mass Transit District Fund.

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

1 pay into the Local Government Tax Fund 16% of the net revenue
2 realized for the preceding month from the 6.25% general rate
3 on the selling price of tangible personal property other than
4 aviation fuel sold on or after December 1, 2019. This
5 exception for aviation fuel only applies for so long as the
6 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
7 47133 are binding on the State.

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

20 Beginning August 1, 2000, each month the Department shall
21 pay into the Local Government Tax Fund 80% of the net revenue
22 realized for the preceding month from the 1.25% rate on the
23 selling price of motor fuel and gasohol. If, in any month, the
24 tax on sales tax holiday items, as defined in Section 2-8, is
25 imposed at the rate of 1.25%, then the Department shall pay 80%
26 of the net revenue realized for that month from the 1.25% rate

1 on the selling price of sales tax holiday items into the Local
2 Government Tax Fund.

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

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

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

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

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

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

1 Reform Fund shall be less than the Annual Specified Amount (as
2 hereinafter defined), an amount equal to the difference shall
3 be immediately paid into the Build Illinois Fund from other
4 moneys received by the Department pursuant to the Tax Acts;
5 the "Annual Specified Amount" means the amounts specified
6 below for fiscal years 1986 through 1993:

7	Fiscal Year	Annual Specified Amount
8	1986	\$54,800,000
9	1987	\$76,650,000
10	1988	\$80,480,000
11	1989	\$88,510,000
12	1990	\$115,330,000
13	1991	\$145,470,000
14	1992	\$182,730,000
15	1993	\$206,520,000;

16 and means the Certified Annual Debt Service Requirement (as
17 defined in Section 13 of the Build Illinois Bond Act) or the
18 Tax Act Amount, whichever is greater, for fiscal year 1994 and
19 each fiscal year thereafter; and further provided, that if on
20 the last business day of any month the sum of (1) the Tax Act
21 Amount required to be deposited into the Build Illinois Bond
22 Account in the Build Illinois Fund during such month and (2)
23 the amount transferred to the Build Illinois Fund from the
24 State and Local Sales Tax Reform Fund shall have been less than
25 1/12 of the Annual Specified Amount, an amount equal to the
26 difference shall be immediately paid into the Build Illinois

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

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

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

25	Fiscal Year	Total Deposit
26	1993	\$0

1	1994	53,000,000
2	1995	58,000,000
3	1996	61,000,000
4	1997	64,000,000
5	1998	68,000,000
6	1999	71,000,000
7	2000	75,000,000
8	2001	80,000,000
9	2002	93,000,000
10	2003	99,000,000
11	2004	103,000,000
12	2005	108,000,000
13	2006	113,000,000
14	2007	119,000,000
15	2008	126,000,000
16	2009	132,000,000
17	2010	139,000,000
18	2011	146,000,000
19	2012	153,000,000
20	2013	161,000,000
21	2014	170,000,000
22	2015	179,000,000
23	2016	189,000,000
24	2017	199,000,000
25	2018	210,000,000
26	2019	221,000,000

1	2020	233,000,000
2	2021	300,000,000
3	2022	300,000,000
4	2023	300,000,000
5	2024	300,000,000
6	2025	300,000,000
7	2026	300,000,000
8	2027	375,000,000
9	2028	375,000,000
10	2029	375,000,000
11	2030	375,000,000
12	2031	375,000,000
13	2032	375,000,000
14	2033	375,000,000
15	2034	375,000,000
16	2035	375,000,000
17	2036	450,000,000

18 and

19 each fiscal year

20 thereafter that bonds

21 are outstanding under

22 Section 13.2 of the

23 Metropolitan Pier and

24 Exposition Authority Act,

25 but not after fiscal year 2060.

26 Beginning July 20, 1993 and in each month of each fiscal

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

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

26 Subject to payment of amounts into the Build Illinois Fund

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

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

1 Subject to payments of amounts into the Build Illinois
2 Fund, the McCormick Place Expansion Project Fund, the Illinois
3 Tax Increment Fund, the Energy Infrastructure Fund, and the
4 Tax Compliance and Administration Fund as provided in this
5 Section, beginning on July 1, 2018 the Department shall pay
6 each month into the Downstate Public Transportation Fund the
7 moneys required to be so paid under Section 2-3 of the
8 Downstate Public Transportation Act.

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

1 "public-private agreement", and "public agency" have the
 2 meanings provided in Section 25-10 of the Public-Private
 3 Partnership for Civic and Transit Infrastructure Project Act.

4	Fiscal Year.....	Total Deposit
5	2024	\$200,000,000
6	2025	\$206,000,000
7	2026	\$212,200,000
8	2027	\$218,500,000
9	2028	\$225,100,000
10	2029	\$288,700,000
11	2030	\$298,900,000
12	2031	\$309,300,000
13	2032	\$320,100,000
14	2033	\$331,200,000
15	2034	\$341,200,000
16	2035	\$351,400,000
17	2036	\$361,900,000
18	2037	\$372,800,000
19	2038	\$384,000,000
20	2039	\$395,500,000
21	2040	\$407,400,000
22	2041	\$419,600,000
23	2042	\$432,200,000
24	2043	\$445,100,000

25 Beginning July 1, 2021 and until July 1, 2022, subject to
 26 the payment of amounts into the County and Mass Transit

1 District Fund, the Local Government Tax Fund, the Build
2 Illinois Fund, the McCormick Place Expansion Project Fund, the
3 Illinois Tax Increment Fund, and the Tax Compliance and
4 Administration Fund as provided in this Section, the
5 Department shall pay each month into the Road Fund the amount
6 estimated to represent 16% of the net revenue realized from
7 the taxes imposed on motor fuel and gasohol. Beginning July 1,
8 2022 and until July 1, 2023, subject to the payment of amounts
9 into the County and Mass Transit District Fund, the Local
10 Government Tax Fund, the Build Illinois Fund, the McCormick
11 Place Expansion Project Fund, the Illinois Tax Increment Fund,
12 and the Tax Compliance and Administration Fund as provided in
13 this Section, the Department shall pay each month into the
14 Road Fund the amount estimated to represent 32% of the net
15 revenue realized from the taxes imposed on motor fuel and
16 gasohol. Beginning July 1, 2023 and until July 1, 2024,
17 subject to the payment of amounts into the County and Mass
18 Transit District Fund, the Local Government Tax Fund, the
19 Build Illinois Fund, the McCormick Place Expansion Project
20 Fund, the Illinois Tax Increment Fund, and the Tax Compliance
21 and Administration Fund as provided in this Section, the
22 Department shall pay each month into the Road Fund the amount
23 estimated to represent 48% of the net revenue realized from
24 the taxes imposed on motor fuel and gasohol. Beginning July 1,
25 2024 and until July 1, 2026, subject to the payment of amounts
26 into the County and Mass Transit District Fund, the Local

1 Government Tax Fund, the Build Illinois Fund, the McCormick
2 Place Expansion Project Fund, the Illinois Tax Increment Fund,
3 and the Tax Compliance and Administration Fund as provided in
4 this Section, the Department shall pay each month into the
5 Road Fund the amount estimated to represent 64% of the net
6 revenue realized from the taxes imposed on motor fuel and
7 gasohol. Beginning on July 1, 2026, subject to the payment of
8 amounts into the County and Mass Transit District Fund, the
9 Local Government Tax Fund, the Build Illinois Fund, the
10 McCormick Place Expansion Project Fund, the Illinois Tax
11 Increment Fund, and the Tax Compliance and Administration Fund
12 as provided in this Section, the Department shall pay each
13 month into the Public Transportation Fund and the Downstate
14 Public Transportation Fund the amount estimated to represent
15 80% of the net revenue realized from the taxes imposed on motor
16 fuel and gasohol. Moneys shall be apportioned as follows: 85%
17 into the Public Transportation Fund and 15% into the Downstate
18 Public Transportation Fund. As used in this paragraph "motor
19 fuel" has the meaning given to that term in Section 1.1 of the
20 Motor Fuel Tax Law, and "gasohol" has the meaning given to that
21 term in Section 3-40 of the Use Tax Act.

22 Until July 1, 2025, of the remainder of the moneys
23 received by the Department pursuant to this Act, 75% thereof
24 shall be paid into the State treasury and 25% shall be reserved
25 in a special account and used only for the transfer to the
26 Common School Fund as part of the monthly transfer from the

1 General Revenue Fund in accordance with Section 8a of the
2 State Finance Act. Beginning July 1, 2025, of the remainder of
3 the moneys received by the Department pursuant to this Act,
4 75% shall be deposited into the General Revenue Fund and 25%
5 shall be deposited into the Common School Fund.

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

1 or annual returns filed by such retailer as provided for in
2 this Section.

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

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

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

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

24 The provisions of this Section concerning the filing of an
25 annual information return do not apply to a retailer who is not
26 required to file an income tax return with the United States

1 Government.

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

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

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

20 Any person who promotes, organizes, or provides retail
21 selling space for concessionaires or other types of sellers at
22 the Illinois State Fair, DuQuoin State Fair, county fairs,
23 local fairs, art shows, flea markets, and similar exhibitions
24 or events, including any transient merchant as defined by
25 Section 2 of the Transient Merchant Act of 1987, is required to
26 file a report with the Department providing the name of the

1 merchant's business, the name of the person or persons engaged
2 in merchant's business, the permanent address and Illinois
3 Retailers Occupation Tax Registration Number of the merchant,
4 the dates and location of the event, and other reasonable
5 information that the Department may require. The report must
6 be filed not later than the 20th day of the month next
7 following the month during which the event with retail sales
8 was held. Any person who fails to file a report required by
9 this Section commits a business offense and is subject to a
10 fine not to exceed \$250.

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

1 notify concessionaires and other sellers affected by the
2 imposition of this requirement. In the absence of notification
3 by the Department, the concessionaires and other sellers shall
4 file their returns as otherwise required in this Section.

5 (Source: P.A. 103-9, eff. 6-7-23; 103-154, eff. 6-30-23;
6 103-363, eff. 7-28-23; 103-592, Article 75, Section 75-20,
7 eff. 1-1-25; 103-592, Article 110, Section 110-20, eff.
8 6-7-24; 103-605, eff. 7-1-24; 103-1055, eff. 12-20-24; 104-6,
9 Article 5, Section 5-25, eff. 6-16-25; 104-6, Article 25,
10 Section 25-20, eff. 6-16-25; 104-6, Article 35, Section 35-35,
11 eff. 6-16-25; 104-457, eff. 6-1-26.)

12 Section 995. No acceleration or delay. Where this Act
13 makes changes in a statute that is represented in this Act by
14 text that is not yet or no longer in effect (for example, a
15 Section represented by multiple versions), the use of that
16 text does not accelerate or delay the taking effect of (i) the
17 changes made by this Act or (ii) provisions derived from any
18 other Public Act.

19 Section 999. Effective date. This Act takes effect upon
20 becoming law.