



## 100TH GENERAL ASSEMBLY

### State of Illinois

2017 and 2018

SB2203

Introduced 4/27/2017, by Sen. Kyle McCarter

#### SYNOPSIS AS INTRODUCED:

35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/3	from Ch. 120, par. 442

Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that tax returns filed under those Acts must be filed electronically unless the retailer or serviceman can demonstrate undue hardship. Contains provisions concerning hardship waivers. Effective immediately.

LRB100 12241 HLH 24753 b

1 AN ACT concerning revenue.

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

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

6 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

7 Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
8 and trailers that are required to be registered with an agency  
9 of this State, each retailer required or authorized to collect  
10 the tax imposed by this Act shall pay to the Department the  
11 amount of such tax (except as otherwise provided) at the time  
12 when he is required to file his return for the period during  
13 which such tax was collected, less a discount of 2.1% prior to  
14 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
15 per calendar year, whichever is greater, which is allowed to  
16 reimburse the retailer for expenses incurred in collecting the  
17 tax, keeping records, preparing and filing returns, remitting  
18 the tax and supplying data to the Department on request. In the  
19 case of retailers who report and pay the tax on a transaction  
20 by transaction basis, as provided in this Section, such  
21 discount shall be taken with each such tax remittance instead  
22 of when such retailer files his periodic return. The Department  
23 may disallow the discount for retailers whose certificate of

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

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

18 Except as provided in this Section, on or before the  
19 twentieth day of each calendar month, such retailer shall file  
20 a return for the preceding calendar month. Such return shall be  
21 filed on forms prescribed by the Department and shall furnish  
22 such information as the Department may reasonably require. On  
23 and after January 1, 2018, all returns required to be filed by  
24 retailers pursuant to this Act shall be filed electronically  
25 unless the retailer can demonstrate undue hardship. The  
26 Department shall adopt rules creating an undue hardship waiver

1 process consistent with the federal electronic filing undue  
2 hardship waiver. A retailer that obtains a federal undue  
3 hardship waiver is deemed to meet the Department's standards  
4 for an undue hardship waiver under this Section.

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

12 1. The name of the seller;

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

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

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

23 5. The amount of tax due;

24 5-5. The signature of the taxpayer; and

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

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

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

1 Section 2505-210 of the Department of Revenue Law shall make  
2 all payments required by rules of the Department by electronic  
3 funds transfer.

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

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

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

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

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

1 22nd and last day of the month during which such liability is  
2 incurred. On and after October 1, 2000, if the taxpayer's  
3 average monthly tax liability to the Department under this Act,  
4 the Retailers' Occupation Tax Act, the Service Occupation Tax  
5 Act, and the Service Use Tax Act was \$20,000 or more during the  
6 preceding 4 complete calendar quarters, he shall file a return  
7 with the Department each month by the 20th day of the month  
8 next following the month during which such tax liability is  
9 incurred and shall make payment to the Department on or before  
10 the 7th, 15th, 22nd and last day of the month during which such  
11 liability is incurred. If the month during which such tax  
12 liability is incurred began prior to January 1, 1985, each  
13 payment shall be in an amount equal to 1/4 of the taxpayer's  
14 actual liability for the month or an amount set by the  
15 Department not to exceed 1/4 of the average monthly liability  
16 of the taxpayer to the Department for the preceding 4 complete  
17 calendar quarters (excluding the month of highest liability and  
18 the month of lowest liability in such 4 quarter period). If the  
19 month during which such tax liability is incurred begins on or  
20 after January 1, 1985, and prior to January 1, 1987, each  
21 payment shall be in an amount equal to 22.5% of the taxpayer's  
22 actual liability for the month or 27.5% of the taxpayer's  
23 liability for the same calendar month of the preceding year. If  
24 the month during which such tax liability is incurred begins on  
25 or after January 1, 1987, and prior to January 1, 1988, each  
26 payment shall be in an amount equal to 22.5% of the taxpayer's

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



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

1 minimum amount due and the amount of such quarter monthly  
2 payment actually and timely paid, except insofar as the  
3 taxpayer has previously made payments for that month to the  
4 Department in excess of the minimum payments previously due as  
5 provided in this Section. The Department shall make reasonable  
6 rules and regulations to govern the quarter monthly payment  
7 amount and quarter monthly payment dates for taxpayers who file  
8 on other than a calendar monthly basis.

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

1 Department under this Act, the Retailers' Occupation Tax Act,  
2 the Service Occupation Tax Act or the Service Use Tax Act, in  
3 accordance with reasonable rules and regulations prescribed by  
4 the Department. If the Department subsequently determines that  
5 all or any part of the credit taken was not actually due to the  
6 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall  
7 be reduced by 2.1% or 1.75% of the difference between the  
8 credit taken and that actually due, and the taxpayer shall be  
9 liable for penalties and interest on such difference.

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

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

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

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

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

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

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

1 such other information as the Department may reasonably  
2 require.

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

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

1 titled or registered (if titling or registration is required)  
2 if the Department and such agency or State officer determine  
3 that this procedure will expedite the processing of  
4 applications for title or registration.

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

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

26 If the user who would otherwise pay tax to the retailer

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

18 Where a retailer collects the tax with respect to the  
19 selling price of tangible personal property which he sells and  
20 the purchaser thereafter returns such tangible personal  
21 property and the retailer refunds the selling price thereof to  
22 the purchaser, such retailer shall also refund, to the  
23 purchaser, the tax so collected from the purchaser. When filing  
24 his return for the period in which he refunds such tax to the  
25 purchaser, the retailer may deduct the amount of the tax so  
26 refunded by him to the purchaser from any other use tax which



1 such retailer may be required to pay or remit to the  
2 Department, as shown by such return, if the amount of the tax  
3 to be deducted was previously remitted to the Department by  
4 such retailer. If the retailer has not previously remitted the  
5 amount of such tax to the Department, he is entitled to no  
6 deduction under this Act upon refunding such tax to the  
7 purchaser.

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

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

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

1           Beginning January 1, 1990, each month the Department shall  
2 pay into the State and Local Sales Tax Reform Fund, a special  
3 fund in the State Treasury which is hereby created, the net  
4 revenue realized for the preceding month from the 1% tax on  
5 sales of food for human consumption which is to be consumed off  
6 the premises where it is sold (other than alcoholic beverages,  
7 soft drinks and food which has been prepared for immediate  
8 consumption) and prescription and nonprescription medicines,  
9 drugs, medical appliances, products classified as Class III  
10 medical devices by the United States Food and Drug  
11 Administration that are used for cancer treatment pursuant to a  
12 prescription, as well as any accessories and components related  
13 to those devices, and insulin, urine testing materials,  
14 syringes and needles used by diabetics.

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

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, 20% of the net revenue realized for  
25 the preceding month from the 6.25% general rate on the selling  
26 price of tangible personal property, other than tangible

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

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. Beginning  
8 September 1, 2010, each month the Department shall pay into the  
9 State and Local Sales Tax Reform Fund 100% of the net revenue  
10 realized for the preceding month from the 1.25% rate on the  
11 selling price of sales tax holiday items.

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

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

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

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

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

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

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

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

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

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

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

1 Expansion Project Fund in the specified fiscal years.

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



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

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

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

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

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

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

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

7 Subject to payment of amounts into the Build Illinois Fund,  
8 the McCormick Place Expansion Project Fund, the Illinois Tax  
9 Increment Fund, and the Energy Infrastructure Fund pursuant to  
10 the preceding paragraphs or in any amendments to this Section  
11 hereafter enacted, beginning on the first day of the first  
12 calendar month to occur on or after August 26, 2014 (the  
13 effective date of Public Act 98-1098) ~~this amendatory Act of~~  
14 ~~the 98th General Assembly~~, each month, from the collections  
15 made under Section 9 of the Use Tax Act, Section 9 of the  
16 Service Use Tax Act, Section 9 of the Service Occupation Tax  
17 Act, and Section 3 of the Retailers' Occupation Tax Act, the  
18 Department shall pay into the Tax Compliance and Administration  
19 Fund, to be used, subject to appropriation, to fund additional  
20 auditors and compliance personnel at the Department of Revenue,  
21 an 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           Of the remainder of the moneys received by the Department  
2 pursuant to this Act, 75% thereof shall be paid into the State  
3 Treasury and 25% shall be reserved in a special account and  
4 used only for the transfer to the Common School Fund as part of  
5 the monthly transfer from the General Revenue Fund in  
6 accordance with Section 8a of the State Finance Act.

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

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

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

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

1 8-26-14; 99-352, eff. 8-12-15; 99-858, eff. 8-19-16; 99-933,  
2 eff. 1-27-17; revised 2-3-17.)

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

5 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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

24 Except as provided hereinafter in this Section, on or

1 before the twentieth day of each calendar month, such  
2 serviceman shall file a return for the preceding calendar month  
3 in accordance with reasonable Rules and Regulations to be  
4 promulgated by the Department. Such return shall be filed on a  
5 form prescribed by the Department and shall contain such  
6 information as the Department may reasonably require. On and  
7 after January 1, 2018, all returns required to be filed by  
8 servicemen pursuant to this Act shall be filed electronically  
9 unless the serviceman can demonstrate undue hardship. The  
10 Department shall adopt rules creating an undue hardship waiver  
11 process consistent with the federal electronic filing undue  
12 hardship waiver. A serviceman that obtains a federal undue  
13 hardship waiver is deemed to meet the Department's standards  
14 for an undue hardship waiver under this Section.

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

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

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

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

5 5. The amount of tax due;

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

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

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

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

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

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

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

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

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



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

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

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

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

1 discontinuing such business.

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

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

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

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

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

9 Beginning January 1, 1990, each month the Department shall  
10 pay into the State and Local Tax Reform Fund, a special fund in  
11 the State Treasury, the net revenue realized for the preceding  
12 month from the 1% tax on sales of food for human consumption  
13 which is to be consumed off the premises where it is sold  
14 (other than alcoholic beverages, soft drinks and food which has  
15 been prepared for immediate consumption) and prescription and  
16 nonprescription medicines, drugs, medical appliances, products  
17 classified as Class III medical devices, by the United States  
18 Food and Drug Administration that are used for cancer treatment  
19 pursuant to a prescription, as well as any accessories and  
20 components related to those devices, and insulin, urine testing  
21 materials, syringes and needles used by diabetics.

22 Beginning January 1, 1990, each month the Department shall  
23 pay into the State and Local Sales Tax Reform Fund 20% of the  
24 net revenue realized for the preceding month from the 6.25%  
25 general rate on transfers of tangible personal property, other  
26 than tangible personal property which is purchased outside

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

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

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

1 monthly revenues deposited into the fund, excluding payments  
2 made 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, this Act, the  
5 Service Occupation Tax Act, and the Retailers' Occupation Tax  
6 Act, 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 Bond Account  
4 in 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 securing  
19 Bonds issued and outstanding pursuant to the Build Illinois  
20 Bond Act is sufficient, taking into account any future  
21 investment income, to fully provide, in accordance with such  
22 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 in 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 Fund;  
12 provided, however, that any amounts paid to the Build Illinois  
13 Fund in any fiscal year pursuant to this sentence shall be  
14 deemed to constitute payments pursuant to clause (b) of the  
15 preceding sentence and shall reduce the amount otherwise  
16 payable for such fiscal year pursuant to clause (b) of the  
17 preceding sentence. The moneys received by the Department  
18 pursuant to this Act and required to be deposited into the  
19 Build Illinois Fund are subject to the pledge, claim and charge  
20 set forth in Section 12 of the Build Illinois Bond Act.

21 Subject to payment of amounts into the Build Illinois Fund  
22 as provided in the preceding paragraph or in any amendment  
23 thereto hereafter enacted, the following specified monthly  
24 installment of the amount requested in the certificate of the  
25 Chairman of the Metropolitan Pier and Exposition Authority  
26 provided under Section 8.25f of the State Finance Act, but not

1 in excess of the sums designated as "Total Deposit", shall be  
2 deposited in the aggregate from collections under Section 9 of  
3 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
4 9 of the Service Occupation Tax Act, and Section 3 of the  
5 Retailers' Occupation Tax Act into the McCormick Place  
6 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total Deposit
7		
8	1993	\$0
9	1994	53,000,000
10	1995	58,000,000
11	1996	61,000,000
12	1997	64,000,000
13	1998	68,000,000
14	1999	71,000,000
15	2000	75,000,000
16	2001	80,000,000
17	2002	93,000,000
18	2003	99,000,000
19	2004	103,000,000
20	2005	108,000,000
21	2006	113,000,000
22	2007	119,000,000
23	2008	126,000,000
24	2009	132,000,000
25	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	246,000,000
12	2022	260,000,000
13	2023	275,000,000
14	2024	275,000,000
15	2025	275,000,000
16	2026	279,000,000
17	2027	292,000,000
18	2028	307,000,000
19	2029	322,000,000
20	2030	338,000,000
21	2031	350,000,000
22	2032	350,000,000

23                   and  
24                   each fiscal year  
25                   thereafter that bonds  
26                   are outstanding under

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

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

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

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 with the receipt of the first report of  
4 taxes paid by an eligible business and continuing for a 25-year  
5 period, the Department shall each month pay into the Energy  
6 Infrastructure Fund 80% of the net revenue realized from the  
7 6.25% general rate on the selling price of Illinois-mined coal  
8 that was sold to an eligible business. For purposes of this  
9 paragraph, the term "eligible business" means a new electric  
10 generating facility certified pursuant to Section 605-332 of  
11 the Department of Commerce and Economic Opportunity Law of the  
12 Civil Administrative Code of Illinois.

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

1 the cash receipts collected during the preceding fiscal year by  
2 the Audit Bureau of the Department under the Use Tax Act, the  
3 Service Use Tax Act, the Service Occupation Tax Act, the  
4 Retailers' Occupation Tax Act, and associated local occupation  
5 and use taxes administered by the Department.

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

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

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

24 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
25 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14;  
26 98-1098, eff. 8-26-14; 99-352, eff. 8-12-15; 99-858, eff.

1 8-19-16.)

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

4 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

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

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

3 Except as provided hereinafter in this Section, on or  
4 before the twentieth day of each calendar month, such  
5 serviceman shall file a return for the preceding calendar month  
6 in accordance with reasonable rules and regulations to be  
7 promulgated by the Department of Revenue. Such return shall be  
8 filed on a form prescribed by the Department and shall contain  
9 such information as the Department may reasonably require. On  
10 and after January 1, 2018, all returns required to be filed by  
11 servicemen pursuant to this Act shall be filed electronically  
12 unless the serviceman can demonstrate undue hardship. The  
13 Department shall adopt rules creating an undue hardship waiver  
14 process consistent with the federal electronic filing undue  
15 hardship waiver. A serviceman that obtains a federal undue  
16 hardship waiver is deemed to meet the Department's standards  
17 for an undue hardship waiver under this Section.

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

- 25 1. The name of the seller;  
26 2. The address of the principal place of business from

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

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

13          the proper notice and demand for signature by the Department,

14          the return shall be considered valid and any amount shown to be

15          due on the return shall be deemed assessed.

16          Prior to October 1, 2003, and on and after September 1,

17          2004 a serviceman may accept a Manufacturer's Purchase Credit

18          certification from a purchaser in satisfaction of Service Use

19          Tax as provided in Section 3-70 of the Service Use Tax Act if

20          the purchaser provides the appropriate documentation as

21          required by Section 3-70 of the Service Use Tax Act. A

22          Manufacturer's Purchase Credit certification, accepted prior

23          to October 1, 2003 or on or after September 1, 2004 by a

24          serviceman as provided in Section 3-70 of the Service Use Tax

25          Act, may be used by that serviceman to satisfy Service

26          Occupation Tax liability in the amount claimed in the

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

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; with  
17 the return for July, August and September of a given year being  
18 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 monthly



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

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

8 Before August 1 of each year beginning in 1993, the  
9 Department shall notify all taxpayers required to make payments  
10 by electronic funds transfer. All taxpayers required to make  
11 payments by electronic funds transfer shall make those payments  
12 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 payments  
19 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 filing  
3 his return for the period in which he refunds such tax to the  
4 purchaser, the serviceman may deduct the amount of the tax so  
5 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 all  
19 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 registered  
24 business.

25 Beginning January 1, 1990, each month the Department shall  
26 pay into the Local Government Tax Fund the revenue realized for

1 the preceding month from the 1% tax on sales of food for human  
2 consumption which is to be consumed off the premises where it  
3 is sold (other than alcoholic beverages, soft drinks and food  
4 which has been prepared for immediate consumption) and  
5 prescription and nonprescription medicines, drugs, medical  
6 appliances, products classified as Class III medical devices by  
7 the United States Food and Drug Administration that are used  
8 for cancer treatment pursuant to a prescription, as well as any  
9 accessories and components related to those devices, and  
10 insulin, urine testing materials, syringes and needles used by  
11 diabetics.

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% general  
15 rate.

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

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

24 Beginning August 1, 2000, each month the Department shall  
25 pay into the Local Government Tax Fund 80% of the net revenue  
26 realized for the preceding month from the 1.25% rate on the

1 selling price of motor fuel and gasohol.

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

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

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

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

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

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

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

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



1 Expansion Project Fund in the specified fiscal years.

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

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

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 Deposit",  
12 has been deposited.

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

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

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

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

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

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

1 reasonable information which the Department deems would be  
2 helpful in determining the accuracy of the monthly, quarterly  
3 or annual returns filed by such taxpayer as hereinbefore  
4 provided for in this Section.

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

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

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

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

26 The foregoing portion of this Section concerning the filing

1 of an annual information return shall not apply to a serviceman  
2 who is not required to file an income tax return with the  
3 United States Government.

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

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

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

23 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
24 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14;  
25 98-1098, eff. 8-26-14; 99-352, eff. 8-12-15; 99-858, eff.  
26 8-19-16.)

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

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

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

9           1. The name of the seller;

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

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

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



- 1           5. Deductions allowed by law;
- 2           6. Gross receipts which were received by him during the
- 3           preceding calendar month or quarter and upon the basis of
- 4           which the tax is imposed;
- 5           7. The amount of credit provided in Section 2d of this
- 6           Act;
- 7           8. The amount of tax due;
- 8           9. The signature of the taxpayer; and
- 9           10. Such other reasonable information as the
- 10          Department may require.

11          On and after January 1, 2018, all returns required to be  
12          filed by retailers pursuant to this Act shall be filed  
13          electronically unless the retailer can demonstrate undue  
14          hardship. The Department shall adopt rules creating an undue  
15          hardship waiver process consistent with the federal electronic  
16          filing undue hardship waiver. A retailer that obtains a federal  
17          undue hardship waiver is deemed to meet the Department's  
18          standards for an undue hardship waiver under this Section.

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

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

26          Prior to October 1, 2003, and on and after September 1,

1 2004 a retailer may accept a Manufacturer's Purchase Credit  
2 certification from a purchaser in satisfaction of Use Tax as  
3 provided in Section 3-85 of the Use Tax Act if the purchaser  
4 provides the appropriate documentation as required by Section  
5 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
6 certification, accepted by a retailer prior to October 1, 2003  
7 and on and after September 1, 2004 as provided in Section 3-85  
8 of the Use Tax Act, may be used by that retailer to satisfy  
9 Retailers' Occupation Tax liability in the amount claimed in  
10 the certification, not to exceed 6.25% of the receipts subject  
11 to tax from a qualifying purchase. A Manufacturer's Purchase  
12 Credit reported on any original or amended return filed under  
13 this Act after October 20, 2003 for reporting periods prior to  
14 September 1, 2004 shall be disallowed. Manufacturer's  
15 Purchaser Credit reported on annual returns due on or after  
16 January 1, 2005 will be disallowed for periods prior to  
17 September 1, 2004. No Manufacturer's Purchase Credit may be  
18 used after September 30, 2003 through August 31, 2004 to  
19 satisfy any tax liability imposed under this Act, including any  
20 audit liability.

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

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

2 1. The name of the seller;

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

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

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

13 5. The amount of tax due; and

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

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

1 of this paragraph. For the purposes of this paragraph, the term  
2 "alcoholic liquor" shall have the meaning prescribed in the  
3 Liquor Control Act of 1934.

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

1 distributor, or manufacturer shall furnish the sales  
2 information by personal delivery or by mail. For purposes of  
3 this paragraph, the term "electronic means" includes, but is  
4 not limited to, the use of a secure Internet website, e-mail,  
5 or facsimile.

6 If a total amount of less than \$1 is payable, refundable or  
7 creditable, such amount shall be disregarded if it is less than  
8 50 cents and shall be increased to \$1 if it is 50 cents or more.

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

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

8 Before August 1 of each year beginning in 1993, the  
9 Department shall notify all taxpayers required to make payments  
10 by electronic funds transfer. All taxpayers required to make  
11 payments by electronic funds transfer shall make those payments  
12 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 payments  
19 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 Any amount which is required to be shown or reported on any  
24 return or other document under this Act shall, if such amount  
25 is not a whole-dollar amount, be increased to the nearest  
26 whole-dollar amount in any case where the fractional part of a

1 dollar is 50 cents or more, and decreased to the nearest  
2 whole-dollar amount where the fractional part of a dollar is  
3 less than 50 cents.

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

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

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

24 Notwithstanding any other provision in this Act concerning  
25 the time within which a retailer may file his return, in the  
26 case of any retailer who ceases to engage in a kind of business

1 which makes him responsible for filing returns under this Act,  
2 such retailer shall file a final return under this Act with the  
3 Department not more than one month after discontinuing such  
4 business.

5 Where the same person has more than one business registered  
6 with the Department under separate registrations under this  
7 Act, such person may not file each return that is due as a  
8 single return covering all such registered businesses, but  
9 shall file separate returns for each such 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, every retailer selling this kind of  
13 tangible personal property shall file, with the Department,  
14 upon a form to be prescribed and supplied by the Department, a  
15 separate return for each such item of tangible personal  
16 property which the retailer sells, except that if, in the same  
17 transaction, (i) a retailer of aircraft, watercraft, motor  
18 vehicles or trailers transfers more than one aircraft,  
19 watercraft, motor vehicle or trailer to another aircraft,  
20 watercraft, motor vehicle retailer or trailer retailer for the  
21 purpose of resale or (ii) a retailer of aircraft, watercraft,  
22 motor vehicles, or trailers transfers more than one aircraft,  
23 watercraft, motor vehicle, or trailer to a purchaser for use as  
24 a qualifying rolling stock as provided in Section 2-5 of this  
25 Act, then that seller may report the transfer of all aircraft,  
26 watercraft, motor vehicles or trailers involved in that



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

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

15 The transaction reporting return, in the case of motor  
16 vehicles or trailers that are required to be registered with an  
17 agency of this State, shall be the same document as the Uniform  
18 Invoice referred to in Section 5-402 of The Illinois Vehicle  
19 Code and must show the name and address of the seller; the name  
20 and address of the purchaser; the amount of the selling price  
21 including the amount allowed by the retailer for traded-in  
22 property, if any; the amount allowed by the retailer for the  
23 traded-in tangible personal property, if any, to the extent to  
24 which Section 1 of this Act allows an exemption for the value  
25 of traded-in property; the balance payable after deducting such  
26 trade-in allowance from the total selling price; the amount of

1 tax due from the retailer with respect to such transaction; the  
2 amount of tax collected from the purchaser by the retailer on  
3 such transaction (or satisfactory evidence that such tax is not  
4 due in that particular instance, if that is claimed to be the  
5 fact); the place and date of the sale; a sufficient  
6 identification of the property sold; such other information as  
7 is required in Section 5-402 of The Illinois Vehicle Code, and  
8 such other information as the Department may reasonably  
9 require.

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

26 Such transaction reporting return shall be filed not later

1 than 20 days after the day of delivery of the item that is  
2 being sold, but may be filed by the retailer at any time sooner  
3 than that if he chooses to do so. The transaction reporting  
4 return and tax remittance or proof of exemption from the  
5 Illinois use tax may be transmitted to the Department by way of  
6 the State agency with which, or State officer with whom the  
7 tangible personal property must be titled or registered (if  
8 titling or registration is required) if the Department and such  
9 agency or State officer determine that this procedure will  
10 expedite the processing of applications for title or  
11 registration.

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

25 No retailer's failure or refusal to remit tax under this  
26 Act precludes a user, who has paid the proper tax to the

1 retailer, from obtaining his certificate of title or other  
2 evidence of title or registration (if titling or registration  
3 is required) upon satisfying the Department that such user has  
4 paid the proper tax (if tax is due) to the retailer. The  
5 Department shall adopt appropriate rules to carry out the  
6 mandate of this paragraph.

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

25 Refunds made by the seller during the preceding return  
26 period to purchasers, on account of tangible personal property

1 returned to the seller, shall be allowed as a deduction under  
2 subdivision 5 of his monthly or quarterly return, as the case  
3 may be, in case the seller had theretofore included the  
4 receipts from the sale of such tangible personal property in a  
5 return filed by him and had paid the tax imposed by this Act  
6 with respect to such receipts.

7 Where the seller is a corporation, the return filed on  
8 behalf of such corporation shall be signed by the president,  
9 vice-president, secretary or treasurer or by the properly  
10 accredited agent of such corporation.

11 Where the seller is a limited liability company, the return  
12 filed on behalf of the limited liability company shall be  
13 signed by a manager, member, or properly accredited agent of  
14 the limited liability company.

15 Except as provided in this Section, the retailer filing the  
16 return under this Section shall, at the time of filing such  
17 return, pay to the Department the amount of tax imposed by this  
18 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
19 on and after January 1, 1990, or \$5 per calendar year,  
20 whichever is greater, which is allowed to reimburse the  
21 retailer for the expenses incurred in keeping records,  
22 preparing and filing returns, remitting the tax and supplying  
23 data to the Department on request. Any prepayment made pursuant  
24 to Section 2d of this Act shall be included in the amount on  
25 which such 2.1% or 1.75% discount is computed. In the case of  
26 retailers who report and pay the tax on a transaction by

1 transaction basis, as provided in this Section, such discount  
2 shall be taken with each such tax remittance instead of when  
3 such retailer files his periodic return. The Department may  
4 disallow the discount for retailers whose certificate of  
5 registration is revoked at the time the return is filed, but  
6 only if the Department's decision to revoke the certificate of  
7 registration has become final.

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

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

1 such tax liability is incurred begins on or after January 1,  
2 1989, and prior to January 1, 1996, each payment shall be in an  
3 amount equal to 22.5% of the taxpayer's actual liability for  
4 the month or 25% of the taxpayer's liability for the same  
5 calendar month of the preceding year or 100% of the taxpayer's  
6 actual liability for the quarter monthly reporting period. The  
7 amount of such quarter monthly payments shall be credited  
8 against the final tax liability of the taxpayer's return for  
9 that month. Before October 1, 2000, once applicable, the  
10 requirement of the making of quarter monthly payments to the  
11 Department by taxpayers having an average monthly tax liability  
12 of \$10,000 or more as determined in the manner provided above  
13 shall continue until such taxpayer's average monthly liability  
14 to the Department during the preceding 4 complete calendar  
15 quarters (excluding the month of highest liability and the  
16 month of lowest liability) is less than \$9,000, or until such  
17 taxpayer's average monthly liability to the Department as  
18 computed for each calendar quarter of the 4 preceding complete  
19 calendar quarter period is less than \$10,000. However, if a  
20 taxpayer can show the Department that a substantial change in  
21 the taxpayer's business has occurred which causes the taxpayer  
22 to anticipate that his average monthly tax liability for the  
23 reasonably foreseeable future will fall below the \$10,000  
24 threshold stated above, then such taxpayer may petition the  
25 Department for a change in such taxpayer's reporting status. On  
26 and after 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 \$20,000 or  
3 more as determined in the manner provided above shall continue  
4 until such taxpayer's average monthly liability to the  
5 Department during the preceding 4 complete calendar quarters  
6 (excluding the month of highest liability and the month of  
7 lowest liability) is less than \$19,000 or until such taxpayer's  
8 average monthly liability to the Department as computed for  
9 each calendar quarter of the 4 preceding complete calendar  
10 quarter period is less than \$20,000. However, if a taxpayer can  
11 show the Department that a substantial change in the taxpayer's  
12 business has occurred which causes the taxpayer to anticipate  
13 that his average monthly tax liability for the reasonably  
14 foreseeable future will fall below the \$20,000 threshold stated  
15 above, then such taxpayer may petition the Department for a  
16 change in such taxpayer's reporting status. The Department  
17 shall change such taxpayer's reporting status unless it finds  
18 that such change is seasonal in nature and not likely to be  
19 long term. If any such quarter monthly payment is not paid at  
20 the time or in the amount required by this Section, then the  
21 taxpayer shall be liable for penalties and interest on the  
22 difference between the minimum amount due as a payment and the  
23 amount of such quarter monthly payment actually and timely  
24 paid, except insofar as the taxpayer has previously made  
25 payments for that month to the Department in excess of the  
26 minimum payments previously due as provided in this Section.

1 The Department shall make reasonable rules and regulations to  
2 govern the quarter monthly payment amount and quarter monthly  
3 payment dates for taxpayers who file on other than a calendar  
4 monthly basis.

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

1 or 26.25% of the taxpayer's liability for the same calendar  
2 month of the preceding year. The amount of such quarter monthly  
3 payments shall be credited against the final tax liability of  
4 the taxpayer's return for that month filed under this Section  
5 or Section 2f, as the case may be. Once applicable, the  
6 requirement of the making of quarter monthly payments to the  
7 Department pursuant to this paragraph shall continue until such  
8 taxpayer's average monthly prepaid tax collections during the  
9 preceding 2 complete calendar quarters is \$25,000 or less. If  
10 any such quarter monthly payment is not paid at the time or in  
11 the amount required, the taxpayer shall be liable for penalties  
12 and interest on such difference, except insofar as the taxpayer  
13 has previously made payments for that month in excess of the  
14 minimum payments previously due.

15 The provisions of this paragraph apply on and after October  
16 1, 2001. Without regard to whether a taxpayer is required to  
17 make quarter monthly payments as specified above, any taxpayer  
18 who is required by Section 2d of this Act to collect and remit  
19 prepaid taxes and has collected prepaid taxes that average in  
20 excess of \$20,000 per month during the preceding 4 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 the liability is incurred. Each payment  
25 shall be in an amount equal to 22.5% of the taxpayer's actual  
26 liability for the month or 25% of the taxpayer's liability for

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

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

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

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

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

1 consumption) and prescription and nonprescription medicines,  
2 drugs, medical appliances, products classified as Class III  
3 medical devices by the United States Food and Drug  
4 Administration that are used for cancer treatment pursuant to a  
5 prescription, as well as any accessories and components related  
6 to those devices, and insulin, urine testing materials,  
7 syringes and needles used by diabetics.

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

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

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

25 Beginning August 1, 2000, each month the Department shall  
26 pay into the Local Government Tax Fund 80% of the net revenue

1 realized for the preceding month from the 1.25% rate on the  
2 selling price of motor fuel and gasohol. Beginning September 1,  
3 2010, each month the Department shall pay into the Local  
4 Government Tax Fund 80% of the net revenue realized for the  
5 preceding month from the 1.25% rate on the selling price of  
6 sales tax holiday items.

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

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

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

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

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

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



1 2.2% or 3.8%, as the case may be, of moneys being hereinafter  
2 called the "Tax Act Amount", and (2) the amount transferred to  
3 the Build Illinois Fund from the State and Local Sales Tax  
4 Reform Fund shall be less than the Annual Specified Amount (as  
5 hereinafter defined), an amount equal to the difference shall  
6 be immediately paid into the Build Illinois Fund from other  
7 moneys received by the Department pursuant to the Tax Acts; the  
8 "Annual Specified Amount" means the amounts specified below for  
9 fiscal years 1986 through 1993:

10	Fiscal Year	Annual Specified Amount
11	1986	\$54,800,000
12	1987	\$76,650,000
13	1988	\$80,480,000
14	1989	\$88,510,000
15	1990	\$115,330,000
16	1991	\$145,470,000
17	1992	\$182,730,000
18	1993	\$206,520,000;

19 and means the Certified Annual Debt Service Requirement (as  
20 defined in Section 13 of the Build Illinois Bond Act) or the  
21 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
22 each fiscal year thereafter; and further provided, that if on  
23 the last business day of any month the sum of (1) the Tax Act  
24 Amount required to be deposited into the Build Illinois Bond  
25 Account in the Build Illinois Fund during such month and (2)  
26 the amount transferred to the Build Illinois Fund from the

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

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

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

1 Expansion Project Fund in the specified fiscal years.

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

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

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 Deposit",  
12 has been deposited.

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

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

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

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

1 administered by the Department.

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

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



1 reasonable information which the Department deems would be  
2 helpful in determining the accuracy of the monthly, quarterly  
3 or annual returns filed by such retailer as provided for in  
4 this Section.

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

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

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

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

26 The provisions of this Section concerning the filing of an

1 annual information return do not apply to a retailer who is not  
2 required to file an income tax return with the United States  
3 Government.

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

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

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

22 Any person who promotes, organizes, provides retail  
23 selling space for concessionaires or other types of sellers at  
24 the Illinois State Fair, DuQuoin State Fair, county fairs,  
25 local fairs, art shows, flea markets and similar exhibitions or  
26 events, including any transient merchant as defined by Section

1 2 of the Transient Merchant Act of 1987, is required to file a  
2 report with the Department providing the name of the merchant's  
3 business, the name of the person or persons engaged in  
4 merchant's business, the permanent address and Illinois  
5 Retailers Occupation Tax Registration Number of the merchant,  
6 the dates and location of the event and other reasonable  
7 information that the Department may require. The report must be  
8 filed not later than the 20th day of the month next following  
9 the month during which the event with retail sales was held.  
10 Any person who fails to file a report required by this Section  
11 commits a business offense and is subject to a fine not to  
12 exceed \$250.

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

1 exhibition or event, or other evidence of a significant risk of  
2 loss of revenue to the State. The Department shall notify  
3 concessionaires and other sellers affected by the imposition of  
4 this requirement. In the absence of notification by the  
5 Department, the concessionaires and other sellers shall file  
6 their returns as otherwise required in this Section.

7 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
8 98-496, eff. 1-1-14; 98-756, eff. 7-16-14; 98-1098, eff.  
9 8-26-14; 99-352, eff. 8-12-15; 99-858, eff. 8-19-16; 99-933,  
10 eff. 1-27-17; revised 2-3-17.)

11 Section 99. Effective date. This Act takes effect upon  
12 becoming law.