AMENDMENT TO HOUSE BILL 3096

AMENDMENT NO. ______. Amend House Bill 3096 by replacing everything after the enacting clause with the following:

"ARTICLE 5. TRANSPORTATION FUNDING PROTECTION

Section 5-1. Short title. This Article may be cited as the Transportation Funding Protection Act. References in this Article to "this Act" mean this Article.

Section 5-10. Transportation funding.
(a) It is known that transportation funding is generated by several transportation fees outlined in Section 2 of the Motor Fuel Tax Act, Section 5-1035.1 of the Counties Code, Section 8-11-2.3 of the Illinois Municipal Code, and Sections 3-805, 3-806, 3-815, 3-818, 3-819, 3-821, and 6-118 of the Illinois Vehicle Code.
(b) The funds described in this Act and all other funds
described in Section 11 of Article IX of the Illinois Constitution are dedicated to transportation purposes and shall not, by transfer, offset, or otherwise, be diverted by any local government, including, without limitation, any home rule unit of government, to any purpose other than transportation purposes. This Act is declarative of existing law.

ARTICLE 15. AMENDATORY PROVISIONS

Section 15-10. The Use Tax Act is amended by changing Section 9 as follows:

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

Sec. 9. Except as to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, each retailer required or authorized to collect the tax imposed by this Act shall pay to the Department the amount of such tax (except as otherwise provided) at the time when he is required to file his return for the period during which such tax was collected, less a discount of 2.1% prior to January 1, 1990, and 1.75% on and after January 1, 1990, or $5 per calendar year, whichever is greater, which is allowed to reimburse the retailer for expenses incurred in collecting the tax, keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. In the
case of retailers who report and pay the tax on a transaction by transaction basis, as provided in this Section, such discount shall be taken with each such tax remittance instead of when such retailer files his periodic return. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. The Department may disallow the discount for retailers whose certificate of registration is revoked at the time the return is filed, but only if the Department's decision to revoke the certificate of registration has become final. A retailer need not remit that part of any tax collected by him to the extent that he is required to remit and does remit the tax imposed by the Retailers' Occupation Tax Act, with respect to the sale of the same property.

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

Except as provided in this Section, on or before the twentieth day of each calendar month, such retailer shall file
a return for the preceding calendar month. Such return shall be filed on forms prescribed by the Department and shall furnish such information as the Department may reasonably require. On and after January 1, 2018, except for returns for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, with respect to retailers whose annual gross receipts average $20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. Retailers who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

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

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

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

5. The amount of tax due;

5-5. The signature of the taxpayer; and

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

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

Beginning October 1, 1993, a taxpayer who has an average
monthly tax liability of $150,000 or more shall make all
payments required by rules of the Department by electronic
funds transfer. Beginning October 1, 1994, a taxpayer who has
an average monthly tax liability of $100,000 or more shall make
all payments required by rules of the Department by electronic
funds transfer. Beginning October 1, 1995, a taxpayer who has
an average monthly tax liability of $50,000 or more shall make
all payments required by rules of the Department by electronic
funds transfer. Beginning October 1, 2000, a taxpayer who has
an annual tax liability of $200,000 or more shall make all
payments required by rules of the Department by electronic
funds transfer. The term "annual tax liability" shall be the
sum of the taxpayer's liabilities under this Act, and under all
other State and local occupation and use tax laws administered
by the Department, for the immediately preceding calendar year.
The term "average monthly tax liability" means the sum of the
taxpayer's liabilities under this Act, and under all other
State and local occupation and use tax laws administered by the
Department, for the immediately preceding calendar year
divided by 12. Beginning on October 1, 2002, a taxpayer who has
a tax liability in the amount set forth in subsection (b) of
Section 2505-210 of the Department of Revenue Law shall make
all payments required by rules of the Department by electronic
funds transfer.

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

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

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

The Department shall adopt such rules as are necessary to
effectuate a program of electronic funds transfer and the
requirements of this Section.
Before October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Service Use Tax Act was $10,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. On and after October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act was $20,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payment to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to January 1, 1985, each payment shall be in an amount equal to 1/4 of the taxpayer's actual liability for the month or an amount set by the Department not to exceed 1/4 of the average monthly liability of the taxpayer to the Department for the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability in such 4 quarter period). If the
month during which such tax liability is incurred begins on or after January 1, 1985, and prior to January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1987, and prior to January 1, 1988, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1988, and prior to January 1, 1989, or begins on or after January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1989, and prior to January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year or 100% of the taxpayer's actual liability for the quarter monthly reporting period. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month. Before October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the
Department shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $9,000, or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $10,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the $10,000 threshold stated above, then such taxpayer may petition the Department for change in such taxpayer's reporting status. On and after October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $20,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future
will fall below the $20,000 threshold stated above, then such
taxpayer may petition the Department for a change in such
taxpayer's reporting status. The Department shall change such
taxpayer's reporting status unless it finds that such change is
seasonal in nature and not likely to be long term. If any such
quarter monthly payment is not paid at the time or in the
amount required by this Section, then the taxpayer shall be
liable for penalties and interest on the difference between the
minimum amount due and the amount of such quarter monthly
payment actually and timely paid, except insofar as the
taxpayer has previously made payments for that month to the
Department in excess of the minimum payments previously due as
provided in this Section. The Department shall make reasonable
rules and regulations to govern the quarter monthly payment
amount and quarter monthly payment dates for taxpayers who file
on other than a calendar monthly basis.

If any such payment provided for in this Section exceeds
the taxpayer's liabilities under this Act, the Retailers'
Occupation Tax Act, the Service Occupation Tax Act and the
Service Use Tax Act, as shown by an original monthly return,
the Department shall issue to the taxpayer a credit memorandum
no later than 30 days after the date of payment, which
memorandum may be submitted by the taxpayer to the Department
in payment of tax liability subsequently to be remitted by the
taxpayer to the Department or be assigned by the taxpayer to a
similar taxpayer under this Act, the Retailers' Occupation Tax
Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations to be prescribed by the Department, except that if such excess payment is shown on an original monthly return and is made after December 31, 1986, no credit memorandum shall be issued, unless requested by the taxpayer. If no such request is made, the taxpayer may credit such excess payment against tax liability subsequently to be remitted by the taxpayer to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations prescribed by the Department. If the Department subsequently determines that all or any part of the credit taken was not actually due to the taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall be reduced by 2.1% or 1.75% of the difference between the credit taken and that actually due, and the taxpayer shall be liable for penalties and interest on such difference.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Beginning August 1, 2000, each month the Department shall
pay into the State and Local Sales Tax Reform Fund 100% of the
net revenue realized for the preceding month from the 1.25%
rate on the selling price of motor fuel and gasohol. Beginning
September 1, 2010, each month the Department shall pay into the
State and Local Sales Tax Reform Fund 100% of the net revenue
realized for the preceding month from the 1.25% rate on the
selling price of sales tax holiday items.
Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund 16% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government.

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

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

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

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

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act,
Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under
this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the
preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

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

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2029  322,000,000  
2030  338,000,000  
2031  350,000,000  
2032  350,000,000  

and  
each fiscal year  
thereafter that bonds  
are outstanding under  
Section 13.2 of the  
Metropolitan Pier and  
Exposition Authority Act,  
but not after fiscal year 2060.  

Beginning July 20, 1993 and in each month of each fiscal  
year thereafter, one-eighth of the amount requested in the  
certificate of the Chairman of the Metropolitan Pier and  
Exposition Authority for that fiscal year, less the amount  
deposited into the McCormick Place Expansion Project Fund by  
the State Treasurer in the respective month under subsection  
(g) of Section 13 of the Metropolitan Pier and Exposition  
Authority Act, plus cumulative deficiencies in the deposits  
required under this Section for previous months and years,  
shall be deposited into the McCormick Place Expansion Project  
Fund, until the full amount requested for the fiscal year, but  
not in excess of the amount specified above as "Total Deposit",  
has been deposited.
Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993 and ending on September 30, 2013, the Department shall each month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

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

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

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

Beginning July 1, 2021 and until July 1, 2022, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, beginning on July 1, 2021 the Department shall pay each month into the Downstate Public Transportation Fund the moneys required to be so paid under Section 2-3 of the Downstate Public Transportation Act.
Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 16% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2022 and until July 1, 2023, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 32% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2023 and until July 1, 2024, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 48% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2024 and until July 1, 2025, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 48% of the net revenue realized from the taxes imposed on motor fuel and gasohol.
Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 64% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning on July 1, 2025, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 80% of the net revenue realized from the taxes imposed on motor fuel and gasohol. As used in this paragraph "motor fuel" has the meaning given to that term in Section 1.1 of the Motor Fuel Tax Act, and "gasohol" has the meaning given to that term in Section 3-40 of this Act.

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

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

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

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

(Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.
7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

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

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

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

Except as provided hereinafter in this Section, on or
before the twentieth day of each calendar month, such
serviceman shall file a return for the preceding calendar month
in accordance with reasonable Rules and Regulations to be
promulgated by the Department. Such return shall be filed on a
form prescribed by the Department and shall contain such
information as the Department may reasonably require. On and
after January 1, 2018, with respect to servicemen whose annual
gross receipts average $20,000 or more, all returns required to
be filed pursuant to this Act shall be filed electronically.
Servicemen who demonstrate that they do not have access to the
Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

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

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

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

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of $150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of $100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of $50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of $200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.
Before August 1 of each year beginning in 1993, the Department shall notify all taxpayers required to make payments by electronic funds transfer. All taxpayers required to make payments by electronic funds transfer shall make those payments for a minimum of one year beginning on October 1.

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

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

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

If the serviceman is otherwise required to file a monthly return and if the serviceman's average monthly tax liability to the Department does not exceed $200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.
If the serviceman is otherwise required to file a monthly or quarterly return and if the serviceman's average monthly tax liability to the Department does not exceed $50, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 20 of the following year.

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

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

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

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

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

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

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

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

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

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

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

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

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act
Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future
investment income, to fully provide, in accordance with such
indenture, for the defeasance of or the payment of the
principal of, premium, if any, and interest on the Bonds
secured by such indenture and on any Bonds expected to be
issued thereafter and all fees and costs payable with respect
thereto, all as certified by the Director of the Bureau of the
Budget (now Governor's Office of Management and Budget). If on
the last business day of any month in which Bonds are
outstanding pursuant to the Build Illinois Bond Act, the
aggregate of the moneys deposited in the Build Illinois Bond
Account in the Build Illinois Fund in such month shall be less
than the amount required to be transferred in such month from
the Build Illinois Bond Account to the Build Illinois Bond
Retirement and Interest Fund pursuant to Section 13 of the
Build Illinois Bond Act, an amount equal to such deficiency
shall be immediately paid from other moneys received by the
Department pursuant to the Tax Acts to the Build Illinois Fund;
provided, however, that any amounts paid to the Build Illinois
Fund in any fiscal year pursuant to this sentence shall be
deemed to constitute payments pursuant to clause (b) of the
preceding sentence and shall reduce the amount otherwise
payable for such fiscal year pursuant to clause (b) of the
preceding sentence. The moneys received by the Department
pursuant to this Act and required to be deposited into the
Build Illinois Fund are subject to the pledge, claim and charge
set forth in Section 12 of the Build Illinois Bond Act.
Subject to payment of amounts into the Build Illinois Fund as provided in the preceding paragraph or in any amendment thereto hereafter enacted, the following specified monthly installment of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority provided under Section 8.25f of the State Finance Act, but not in excess of the sums designated as "Total Deposit", shall be deposited in the aggregate from collections under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

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and each fiscal year thereafter that bonds are outstanding under Section 13.2 of the Metropolitan Pier and Exposition Authority Act, but not after fiscal year 2060.

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

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

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

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

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

Beginning July 1, 2021 and until July 1, 2022, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to
represent 16% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2022 and until July 1, 2023, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 32% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2023 and until July 1, 2024, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 48% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2024 and until July 1, 2025, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 64% of the net revenue realized
from the taxes imposed on motor fuel and gasohol. Beginning on July 1, 2025, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 80% of the net revenue realized from the taxes imposed on motor fuel and gasohol. As used in this paragraph "motor fuel" has the meaning given to that term in Section 1.1 of the Motor Fuel Tax Act, and "gasohol" has the meaning given to that term in Section 3-40 of the Use Tax Act.

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

As soon as possible after the first day of each month, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Motor Fuel Tax Fund an amount equal to 1.7% of 80% of the net revenue realized under this Act for the second preceding month. Beginning April 1, 2000, this transfer is no longer required and shall not be made.
Net revenue realized for a month shall be the revenue
collected by the State pursuant to this Act, less the amount
paid out during that month as refunds to taxpayers for
overpayment of liability.
(Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff.
8-14-18; 100-1171, eff. 1-4-19.)

Section 15-20. The Service Occupation Tax Act is amended by
changing Section 9 as follows:

(35 ILCS 115/9) (from Ch. 120, par. 439.109)
Sec. 9. Each serviceman required or authorized to collect
the tax herein imposed shall pay to the Department the amount
of such tax at the time when he is required to file his return
for the period during which such tax was collectible, less a
discount of 2.1% prior to January 1, 1990, and 1.75% on and
after January 1, 1990, or $5 per calendar year, whichever is
greater, which is allowed to reimburse the serviceman for
expenses incurred in collecting the tax, keeping records,
preparing and filing returns, remitting the tax and supplying
data to the Department on request. The discount allowed under
this Section is allowed only for returns that are filed in the
manner required by this Act. The Department may disallow the
discount for servicemen whose certificate of registration is
revoked at the time the return is filed, but only if the
Department’s decision to revoke the certificate of registration has become final.

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

Except as provided hereinafter in this Section, on or before the twentieth day of each calendar month, such serviceman shall file a return for the preceding calendar month in accordance with reasonable rules and regulations to be promulgated by the Department of Revenue. Such return shall be filed on a form prescribed by the Department and shall contain such information as the Department may reasonably require. On and after January 1, 2018, with respect to servicemen whose annual gross receipts average $20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. Servicemen who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

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

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

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

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

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

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

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

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

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of $150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of $100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of $50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of $200,000 or more shall make all
payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

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

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

All taxpayers required to make payment by electronic funds transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.
The Department shall adopt such rules as are necessary to effectuate a program of electronic funds transfer and the requirements of this Section.

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

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

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

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

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

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

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

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

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

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

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

Of the remainder of the moneys received by the Department
pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build
Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the
Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

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

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

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

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

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

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

Beginning July 1, 2021 and until July 1, 2022, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 16% of the net revenue realized from the taxes imposed on motor fuel and gasohol.

Beginning July 1, 2022 and until July 1, 2023, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 32% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2023 and until July 1, 2024, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the
McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 48% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2024 and until July 1, 2025, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 64% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning on July 1, 2025, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 80% of the net revenue realized from the taxes imposed on motor fuel and gasohol. As used in this paragraph "motor fuel" has the meaning given to that term in Section 1.1 of the Motor Fuel Tax Act, and "gasohol" has the meaning given to that term in
Section 3-40 of the Use Tax Act.

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

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

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

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

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

The chief executive officer, proprietor, owner or highest ranking manager shall sign the annual return to certify the accuracy of the information contained therein. Any person who willfully signs the annual return containing false or inaccurate information shall be guilty of perjury and punished accordingly. The annual return form prescribed by the Department shall include a warning that the person signing the return may be liable for perjury.
The foregoing portion of this Section concerning the filing of an annual information return shall not apply to a serviceman who is not required to file an income tax return with the United States Government.

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

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

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

(Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16; 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)
Section 15-25. The Retailers' Occupation Tax Act is amended by changing Section 3 as follows:

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

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

1. The name of the seller;

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

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

4. Total amount received by him during the preceding calendar month or quarter on charge and time sales of tangible personal property, and from services furnished, by him prior to the month or quarter for which the return is filed;
5. Deductions allowed by law;

6. Gross receipts which were received by him during the preceding calendar month or quarter and upon the basis of which the tax is imposed;

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

8. The amount of tax due;

9. The signature of the taxpayer; and

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

On and after January 1, 2018, except for returns for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, with respect to retailers whose annual gross receipts average $20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. Retailers who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

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

Each return shall be accompanied by the statement of prepaid tax issued pursuant to Section 2e for which credit is claimed.
Prior to October 1, 2003, and on and after September 1, 2004 a retailer may accept a Manufacturer's Purchase Credit certification from a purchaser in satisfaction of Use Tax as provided in Section 3-85 of the Use Tax Act if the purchaser provides the appropriate documentation as required by Section 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit certification, accepted by a retailer prior to October 1, 2003 and on and after September 1, 2004 as provided in Section 3-85 of the Use Tax Act, may be used by that retailer to satisfy Retailers' Occupation Tax liability in the amount claimed in the certification, not to exceed 6.25% of the receipts subject to tax from a qualifying purchase. A Manufacturer's Purchase Credit reported on any original or amended return filed under this Act after October 20, 2003 for reporting periods prior to September 1, 2004 shall be disallowed. Manufacturer's Purchaser Credit reported on annual returns due on or after January 1, 2005 will be disallowed for periods prior to September 1, 2004. No Manufacturer's Purchase Credit may be used after September 30, 2003 through August 31, 2004 to satisfy any tax liability imposed under this Act, including any audit liability.

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

1. The name of the seller;

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

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

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

5. The amount of tax due; and

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

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

Beginning on October 1, 2003, every distributor, importing distributor, and manufacturer of alcoholic liquor as defined in the Liquor Control Act of 1934, shall file a statement with the Department of Revenue, no later than the 10th day of the month for the preceding month during which transactions occurred, by electronic means, showing the total amount of gross receipts from the sale of alcoholic liquor sold or distributed during the preceding month to purchasers; identifying the purchaser to whom it was sold or distributed; the purchaser's tax registration number; and such other information reasonably required by the Department. A distributor, importing distributor, or manufacturer of alcoholic liquor must personally deliver, mail, or provide by electronic means to each retailer listed on the monthly statement a report containing a cumulative total of that distributor's, importing distributor's, or manufacturer's total sales of alcoholic liquor to that retailer no later than the 10th day of the month for the preceding month during which the transaction occurred. The distributor, importing distributor, or manufacturer shall notify the retailer as to the method by which the distributor, importing distributor, or manufacturer will provide the sales information. If the retailer is unable to receive the sales
information by electronic means, the distributor, importing
distributor, or manufacturer shall furnish the sales
information by personal delivery or by mail. For purposes of
this paragraph, the term "electronic means" includes, but is
not limited to, the use of a secure Internet website, e-mail,
or facsimile.

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

Beginning October 1, 1993, a taxpayer who has an average
monthly tax liability of $150,000 or more shall make all
payments required by rules of the Department by electronic
funds transfer. Beginning October 1, 1994, a taxpayer who has
an average monthly tax liability of $100,000 or more shall make
all payments required by rules of the Department by electronic
funds transfer. Beginning October 1, 1995, a taxpayer who has
an average monthly tax liability of $50,000 or more shall make
all payments required by rules of the Department by electronic
funds transfer. Beginning October 1, 2000, a taxpayer who has
an annual tax liability of $200,000 or more shall make all
payments required by rules of the Department by electronic
funds transfer. The term "annual tax liability" shall be the
sum of the taxpayer's liabilities under this Act, and under all
other State and local occupation and use tax laws administered
by the Department, for the immediately preceding calendar year.
The term "average monthly tax liability" shall be the sum of
the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Except as provided in this Section, the retailer filing the return under this Section shall, at the time of filing such return, pay to the Department the amount of tax imposed by this Act less a discount of 2.1% prior to January 1, 1990 and 1.75% on and after January 1, 1990, or $5 per calendar year, whichever is greater, which is allowed to reimburse the retailer for the expenses incurred in keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. Any prepayment made pursuant to Section 2d of this Act shall be included in the amount on which such 2.1% or 1.75% discount is computed. In the case of retailers who report and pay the tax on a transaction by transaction basis, as provided in this Section, such discount shall be taken with each such tax remittance instead of when such retailer files his periodic return. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. The Department may disallow the discount for retailers whose certificate of registration is revoked at the time the return is filed, but only if the Department's decision to revoke the certificate of registration has become final.
Before October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act, excluding any liability for prepaid sales tax to be remitted in accordance with Section 2d of this Act, was $10,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. On and after October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act, excluding any liability for prepaid sales tax to be remitted in accordance with Section 2d of this Act, was $20,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to January 1, 1985, each payment shall be in an amount equal to 1/4 of the taxpayer's actual liability for the month or an amount set by the Department not to exceed 1/4 of the average monthly liability
of the taxpayer to the Department for the preceding 4 complete
calendar quarters (excluding the month of highest liability and
the month of lowest liability in such 4 quarter period). If the
month during which such tax liability is incurred begins on or
after January 1, 1985 and prior to January 1, 1987, each
payment shall be in an amount equal to 22.5% of the taxpayer's
actual liability for the month or 27.5% of the taxpayer's
liability for the same calendar month of the preceding year. If
the month during which such tax liability is incurred begins on
or after January 1, 1987 and prior to January 1, 1988, each
payment shall be in an amount equal to 22.5% of the taxpayer's
actual liability for the month or 26.25% of the taxpayer's
liability for the same calendar month of the preceding year. If
the month during which such tax liability is incurred begins on
or after January 1, 1988, and prior to January 1, 1989, or
begins on or after January 1, 1996, each payment shall be in an
amount equal to 22.5% of the taxpayer's actual liability for
the month or 25% of the taxpayer's liability for the same
calendar month of the preceding year. If the month during which
such tax liability is incurred begins on or after January 1,
1989, and prior to January 1, 1996, each payment shall be in an
amount equal to 22.5% of the taxpayer's actual liability for
the month or 25% of the taxpayer's liability for the same
calendar month of the preceding year or 100% of the taxpayer's
actual liability for the quarter monthly reporting period. The
amount of such quarter monthly payments shall be credited
against the final tax liability of the taxpayer's return for that month. Before October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department by taxpayers having an average monthly tax liability of $10,000 or more as determined in the manner provided above shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $9,000, or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $10,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the $10,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. On and after October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department by taxpayers having an average monthly tax liability of $20,000 or more as determined in the manner provided above shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $19,000 or until such taxpayer's
average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than $20,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the $20,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. The Department shall change such taxpayer's reporting status unless it finds that such change is seasonal in nature and not likely to be long term. If any such quarter monthly payment is not paid at the time or in the amount required by this Section, then the taxpayer shall be liable for penalties and interest on the difference between the minimum amount due as a payment and the amount of such quarter monthly payment actually and timely paid, except insofar as the taxpayer has previously made payments for that month to the Department in excess of the minimum payments previously due as provided in this Section. The Department shall make reasonable rules and regulations to govern the quarter monthly payment amount and quarter monthly payment dates for taxpayers who file on other than a calendar monthly basis.

The provisions of this paragraph apply before October 1, 2001. Without regard to whether a taxpayer is required to make quarter monthly payments as specified above, any taxpayer who
is required by Section 2d of this Act to collect and remit prepaid taxes and has collected prepaid taxes which average in excess of $25,000 per month during the preceding 2 complete calendar quarters, shall file a return with the Department as required by Section 2f and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to September 1, 1985 (the effective date of Public Act 84-221), each payment shall be in an amount not less than 22.5% of the taxpayer's actual liability under Section 2d. If the month during which such tax liability is incurred begins on or after January 1, 1986, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding calendar year. If the month during which such tax liability is incurred begins on or after January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month filed under this Section or Section 2f, as the case may be. Once applicable, the requirement of the making of quarter monthly payments to the Department pursuant to this paragraph shall continue until such taxpayer's average monthly
prepaid tax collections during the preceding 2 complete
calendar quarters is $25,000 or less. If any such quarter
monthly payment is not paid at the time or in the amount
required, the taxpayer shall be liable for penalties and
interest on such difference, except insofar as the taxpayer has
previously made payments for that month in excess of the
minimum payments previously due.

The provisions of this paragraph apply on and after October
1, 2001. Without regard to whether a taxpayer is required to
make quarter monthly payments as specified above, any taxpayer
who is required by Section 2d of this Act to collect and remit
prepaid taxes and has collected prepaid taxes that average in
excess of $20,000 per month during the preceding 4 complete
calendar quarters shall file a return with the Department as
required by Section 2f and shall make payments to the
Department on or before the 7th, 15th, 22nd and last day of the
month during which the liability is incurred. Each payment
shall be in an amount equal to 22.5% of the taxpayer's actual
liability for the month or 25% of the taxpayer's liability for
the same calendar month of the preceding year. The amount of
the quarter monthly payments shall be credited against the
final tax liability of the taxpayer's return for that month
filed under this Section or Section 2f, as the case may be.
Once applicable, the requirement of the making of quarter
monthly payments to the Department pursuant to this paragraph
shall continue until the taxpayer's average monthly prepaid tax
collections during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than $19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarters is less than $20,000. If any such quarter monthly payment is not paid at the time or in the amount required, the taxpayer shall be liable for penalties and interest on such difference, except insofar as the taxpayer has previously made payments for that month in excess of the minimum payments previously due.

If any payment provided for in this Section exceeds the taxpayer's liabilities under this Act, the Use Tax Act, the Service Occupation Tax Act and the Service Use Tax Act, as shown on an original monthly return, the Department shall, if requested by the taxpayer, issue to the taxpayer a credit memorandum no later than 30 days after the date of payment. The credit evidenced by such credit memorandum may be assigned by the taxpayer to a similar taxpayer under this Act, the Use Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations to be prescribed by the Department. If no such request is made, the taxpayer may credit such excess payment against tax liability subsequently to be remitted to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and
regulations prescribed by the Department. If the Department subsequently determined that all or any part of the credit taken was not actually due to the taxpayer, the taxpayer's 2.1% and 1.75% vendor's discount shall be reduced by 2.1% or 1.75% of the difference between the credit taken and that actually due, and that taxpayer shall be liable for penalties and interest on such difference.

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

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

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

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

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

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

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

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

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

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

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

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Annual Specified Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1986</td>
<td>$54,800,000</td>
</tr>
<tr>
<td>1987</td>
<td>$76,650,000</td>
</tr>
<tr>
<td>1988</td>
<td>$80,480,000</td>
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<tr>
<td>1989</td>
<td>$88,510,000</td>
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<tr>
<td>1990</td>
<td>$115,330,000</td>
</tr>
<tr>
<td>1991</td>
<td>$145,470,000</td>
</tr>
</tbody>
</table>
1992 $182,730,000
1993 $206,520,000;
and means the Certified Annual Debt Service Requirement (as
defined in Section 13 of the Build Illinois Bond Act) or the
Tax Act Amount, whichever is greater, for fiscal year 1994 and
each fiscal year thereafter; and further provided, that if on
the last business day of any month the sum of (1) the Tax Act
Amount required to be deposited into the Build Illinois Bond
Account in the Build Illinois Fund during such month and (2)
the amount transferred to the Build Illinois Fund from the
State and Local Sales Tax Reform Fund shall have been less than
1/12 of the Annual Specified Amount, an amount equal to the
difference shall be immediately paid into the Build Illinois
Fund from other moneys received by the Department pursuant to
the Tax Acts; and, further provided, that in no event shall the
payments required under the preceding proviso result in
aggregate payments into the Build Illinois Fund pursuant to
this clause (b) for any fiscal year in excess of the greater of
(i) the Tax Act Amount or (ii) the Annual Specified Amount for
such fiscal year. The amounts payable into the Build Illinois
Fund under clause (b) of the first sentence in this paragraph
shall be payable only until such time as the aggregate amount
on deposit under each trust indenture securing Bonds issued and
outstanding pursuant to the Build Illinois Bond Act is
sufficient, taking into account any future investment income,
to fully provide, in accordance with such indenture, for the
defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the first sentence of this paragraph and shall reduce the amount otherwise payable for such fiscal year pursuant to that clause (b). The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

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

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Total Deposit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993</td>
<td>$0</td>
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<tr>
<td>1994</td>
<td>53,000,000</td>
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<td>1995</td>
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<td>1999</td>
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<td>2000</td>
<td>75,000,000</td>
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<td>2004</td>
<td>103,000,000</td>
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<tr>
<td>2005</td>
<td>108,000,000</td>
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<tr>
<td>Year</td>
<td>Value</td>
</tr>
<tr>
<td>------</td>
<td>---------</td>
</tr>
<tr>
<td>2006</td>
<td>113,000,000</td>
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<tr>
<td>2007</td>
<td>119,000,000</td>
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<td>139,000,000</td>
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<tr>
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<tr>
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<td>161,000,000</td>
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<td>2014</td>
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<tr>
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<tr>
<td>2030</td>
<td>338,000,000</td>
</tr>
<tr>
<td>2031</td>
<td>350,000,000</td>
</tr>
</tbody>
</table>
and each fiscal year thereafter that bonds are outstanding under Section 13.2 of the Metropolitan Pier and Exposition Authority Act, but not after fiscal year 2060.

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

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

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

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

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

Beginning July 1, 2021 and until July 1, 2022, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 16% of the net revenue
realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2022 and until July 1, 2023, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 32% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2023 and until July 1, 2024, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 48% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2024 and until July 1, 2025, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the
amount estimated to represent 64% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning on July 1, 2025, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 80% of the net revenue realized from the taxes imposed on motor fuel and gasohol. As used in this paragraph "motor fuel" has the meaning given to that term in Section 1.1 of the Motor Fuel Tax Act, and "gasohol" has the meaning given to that term in Section 3-40 of the Use Tax Act.

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

The Department may, upon separate written notice to a taxpayer, require the taxpayer to prepare and file with the Department on a form prescribed by the Department within not less than 60 days after receipt of the notice an annual information return for the tax year specified in the notice. Such annual return to the Department shall include a statement
of gross receipts as shown by the retailer's last Federal income tax return. If the total receipts of the business as reported in the Federal income tax return do not agree with the gross receipts reported to the Department of Revenue for the same period, the retailer shall attach to his annual return a schedule showing a reconciliation of the 2 amounts and the reasons for the difference. The retailer's annual return to the Department shall also disclose the cost of goods sold by the retailer during the year covered by such return, opening and closing inventories of such goods for such year, costs of goods used from stock or taken from stock and given away by the retailer during such year, payroll information of the retailer's business during such year and any additional reasonable information which the Department deems would be helpful in determining the accuracy of the monthly, quarterly or annual returns filed by such retailer as provided for in this Section.

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

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

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

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

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

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

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

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

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

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

(Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16; 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

Section 15-30. The Motor Fuel Tax Law is amended by changing Sections 2 and 8 and by adding Section 8b as follows:
Sec. 2. A tax is imposed on the privilege of operating motor vehicles upon the public highways and recreational-type watercraft upon the waters of this State.

(a) Prior to August 1, 1989, the tax is imposed at the rate of 13 cents per gallon on all motor fuel used in motor vehicles operating on the public highways and recreational type watercraft operating upon the waters of this State. Beginning on August 1, 1989 and until January 1, 1990, the rate of the tax imposed in this paragraph shall be 16 cents per gallon. Beginning January 1, 1990 and until July 1, 2019, the rate of tax imposed in this paragraph, including the tax on compressed natural gas, shall be 19 cents per gallon. Beginning July 1, 2019, the rate of tax imposed in this paragraph shall be 38 cents per gallon and increased on July 1 of each subsequent year by an amount equal to the percentage increase, if any, in the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor for the 12 months ending in March of each year.

(b) The tax on the privilege of operating motor vehicles which use diesel fuel, liquefied natural gas, or propane shall be the rate according to paragraph (a) plus an additional 2 1/2 cents per gallon. Beginning July 1, 2019, the rate of tax imposed in this paragraph shall be 7.5 cents per gallon. "Diesel fuel" is defined as any product intended for use or offered for sale as a fuel for engines in which the fuel is
injected into the combustion chamber and ignited by pressure without electric spark.

(c) A tax is imposed upon the privilege of engaging in the business of selling motor fuel as a retailer or reseller on all motor fuel used in motor vehicles operating on the public highways and recreational type watercraft operating upon the waters of this State: (1) at the rate of 3 cents per gallon on motor fuel owned or possessed by such retailer or reseller at 12:01 a.m. on August 1, 1989; and (2) at the rate of 3 cents per gallon on motor fuel owned or possessed by such retailer or reseller at 12:01 A.M. on January 1, 1990.

Retailers and resellers who are subject to this additional tax shall be required to inventory such motor fuel and pay this additional tax in a manner prescribed by the Department of Revenue.

The tax imposed in this paragraph (c) shall be in addition to all other taxes imposed by the State of Illinois or any unit of local government in this State.

(d) Except as provided in Section 2a, the collection of a tax based on gallonage of gasoline used for the propulsion of any aircraft is prohibited on and after October 1, 1979.

(e) The collection of a tax, based on gallonage of all products commonly or commercially known or sold as 1-K kerosene, regardless of its classification or uses, is prohibited (i) on and after July 1, 1992 until December 31, 1999, except when the 1-K kerosene is either: (1) delivered
into bulk storage facilities of a bulk user, or (2) delivered
directly into the fuel supply tanks of motor vehicles and (ii)
on and after January 1, 2000. Beginning on January 1, 2000, the
collection of a tax, based on gallonage of all products
commonly or commercially known or sold as 1-K kerosene,
regardless of its classification or uses, is prohibited except
when the 1-K kerosene is delivered directly into a storage tank
that is located at a facility that has withdrawal facilities
that are readily accessible to and are capable of dispensing
1-K kerosene into the fuel supply tanks of motor vehicles. For
purposes of this subsection (e), a facility is considered to
have withdrawal facilities that are not "readily accessible to
and capable of dispensing 1-K kerosene into the fuel supply
tanks of motor vehicles" only if the 1-K kerosene is delivered
from: (i) a dispenser hose that is short enough so that it will
not reach the fuel supply tank of a motor vehicle or (ii) a
dispenser that is enclosed by a fence or other physical barrier
so that a vehicle cannot pull alongside the dispenser to permit
fueling.

Any person who sells or uses 1-K kerosene for use in motor
vehicles upon which the tax imposed by this Law has not been
paid shall be liable for any tax due on the sales or use of 1-K
kerosene.
(Source: P.A. 100-9, eff. 7-1-17.)

(35 ILCS 505/8) (from Ch. 120, par. 424)
Sec. 8. Except as provided in subsection (a-1) of this Section, Section 8a, subdivision (h) (1) of Section 12a, Section 13a.6, and items 13, 14, 15, and 16 of Section 15, all money received by the Department under this Act, including payments made to the Department by member jurisdictions participating in the International Fuel Tax Agreement, shall be deposited in a special fund in the State treasury, to be known as the "Motor Fuel Tax Fund", and shall be used as follows:

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

(a-1) Beginning on July 1, 2019, an amount equal to the amount of tax collected under subsection (a) of Section 2 as a result of the increase in the tax rate under this amendatory Act of the 101st General Assembly shall be transferred each month into the Transportation Renewal Fund.

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

(c) $3,500,000 shall be transferred each month to the Grade Crossing Protection Fund to be used as follows: not less than $12,000,000 each fiscal year shall be used for the construction
or reconstruction of rail highway grade separation structures; $2,250,000 in fiscal years 2004 through 2009 and $3,000,000 in fiscal year 2010 and each fiscal year thereafter shall be transferred to the Transportation Regulatory Fund and shall be accounted for as part of the rail carrier portion of such funds and shall be used to pay the cost of administration of the Illinois Commerce Commission's railroad safety program in connection with its duties under subsection (3) of Section 18c-7401 of the Illinois Vehicle Code, with the remainder to be used by the Department of Transportation upon order of the Illinois Commerce Commission, to pay that part of the cost apportioned by such Commission to the State to cover the interest of the public in the use of highways, roads, streets, or pedestrian walkways in the county highway system, township and district road system, or municipal street system as defined in the Illinois Highway Code, as the same may from time to time be amended, for separation of grades, for installation, construction or reconstruction of crossing protection or reconstruction, alteration, relocation including construction or improvement of any existing highway necessary for access to property or improvement of any grade crossing and grade crossing surface including the necessary highway approaches thereto of any railroad across the highway or public road, or for the installation, construction, reconstruction, or maintenance of a pedestrian walkway over or under a railroad right-of-way, as provided for in and in accordance with Section
18c-7401 of the Illinois Vehicle Code. The Commission may order up to $2,000,000 per year in Grade Crossing Protection Fund moneys for the improvement of grade crossing surfaces and up to $300,000 per year for the maintenance and renewal of 4-quadrant gate vehicle detection systems located at non-high speed rail grade crossings. The Commission shall not order more than $2,000,000 per year in Grade Crossing Protection Fund moneys for pedestrian walkways. In entering orders for projects for which payments from the Grade Crossing Protection Fund will be made, the Commission shall account for expenditures authorized by the orders on a cash rather than an accrual basis. For purposes of this requirement an "accrual basis" assumes that the total cost of the project is expended in the fiscal year in which the order is entered, while a "cash basis" allocates the cost of the project among fiscal years as expenditures are actually made. To meet the requirements of this subsection, the Illinois Commerce Commission shall develop annual and 5-year project plans of rail crossing capital improvements that will be paid for with moneys from the Grade Crossing Protection Fund. The annual project plan shall identify projects for the succeeding fiscal year and the 5-year project plan shall identify projects for the 5 directly succeeding fiscal years. The Commission shall submit the annual and 5-year project plans for this Fund to the Governor, the President of the Senate, the Senate Minority Leader, the Speaker of the House of Representatives, and the Minority Leader of the House of
Representatives on the first Wednesday in April of each year;

(d) of the amount remaining after allocations provided for in subsections (a), (a-1), (b) and (c), a sufficient amount shall be reserved to pay all of the following:

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

(2) the costs of the Department of Transportation in performing its duties imposed by the Illinois Highway Code for supervising the use of motor fuel tax funds apportioned to municipalities, counties and road districts;

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

(4) from October 1, 1985 until June 30, 1994, the administration of the Vehicle Emissions Inspection Law, which amount shall be certified monthly by the Environmental Protection Agency to the State Comptroller and shall promptly be transferred by the State Comptroller and Treasurer from the Motor Fuel Tax Fund to the Vehicle Inspection Fund, and for the period July 1, 1994 through June 30, 2000, one-twelfth of $25,000,000 each month, for the period July 1, 2000 through June 30, 2003, one-twelfth of $30,000,000 each month, and $15,000,000 on July 1, 2003, and $15,000,000 on January 1, 2004, and $15,000,000 on each
July 1 and October 1, or as soon thereafter as may be practical, during the period July 1, 2004 through June 30, 2012, and $30,000,000 on June 1, 2013, or as soon thereafter as may be practical, and $15,000,000 on July 1 and October 1, or as soon thereafter as may be practical, during the period of July 1, 2013 through June 30, 2015, for the administration of the Vehicle Emissions Inspection Law of 2005, to be transferred by the State Comptroller and Treasurer from the Motor Fuel Tax Fund into the Vehicle Inspection Fund;

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

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

(e) after allocations for the purposes set forth in subsections (a), (a-1), (b), (c) and (d), the remaining amount shall be apportioned as follows:

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

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

and

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

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

(A) 49.10% to the municipalities of the State,

(B) 16.74% to the counties of the State having 1,000,000 or more inhabitants,

(C) 18.27% to the counties of the State having less than 1,000,000 inhabitants,

(D) 15.89% to the road districts of the State.

As soon as may be after the first day of each month the Department of Transportation shall allot to each municipality its share of the amount apportioned to the several municipalities which shall be in proportion to the population of such municipalities as determined by the last preceding municipal census if conducted by the Federal Government or Federal census. If territory is annexed to any municipality subsequent to the time of the last preceding census the corporate authorities of such municipality may cause a census to be taken of such annexed territory and the population so ascertained for such territory shall be added to the population of the municipality as determined by the last preceding census for the purpose of determining the allotment for that
municipality. If the population of any municipality was not
determined by the last Federal census preceding any
apportionment, the apportionment to such municipality shall be
in accordance with any census taken by such municipality. Any
municipal census used in accordance with this Section shall be
certified to the Department of Transportation by the clerk of
such municipality, and the accuracy thereof shall be subject to
approval of the Department which may make such corrections as
it ascertains to be necessary.

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

As soon as may be after the first day of each month, the
Department of Transportation shall allot to the several
counties their share of the amount apportioned for the use of road districts. The allotment shall be apportioned among the several counties in the State in the proportion which the total mileage of township or district roads in the respective counties bears to the total mileage of all township and district roads in the State. Funds allotted to the respective counties for the use of road districts therein shall be allocated to the several road districts in the county in the proportion which the total mileage of such township or district roads in the respective road districts bears to the total mileage of all such township or district roads in the county. After July 1 of any year prior to 2011, no allocation shall be made for any road district unless it levied a tax for road and bridge purposes in an amount which will require the extension of such tax against the taxable property in any such road district at a rate of not less than either .08% of the value thereof, based upon the assessment for the year immediately prior to the year in which such tax was levied and as equalized by the Department of Revenue or, in DuPage County, an amount equal to or greater than $12,000 per mile of road under the jurisdiction of the road district, whichever is less. Beginning July 1, 2011 and each July 1 thereafter, an allocation shall be made for any road district if it levied a tax for road and bridge purposes. In counties other than DuPage County, if the amount of the tax levy requires the extension of the tax against the taxable property in the road district at a rate
that is less than 0.08% of the value thereof, based upon the
assessment for the year immediately prior to the year in which
the tax was levied and as equalized by the Department of
Revenue, then the amount of the allocation for that road
district shall be a percentage of the maximum allocation equal
to the percentage obtained by dividing the rate extended by the
district by 0.08%. In DuPage County, if the amount of the tax
levy requires the extension of the tax against the taxable
property in the road district at a rate that is less than the
lesser of (i) 0.08% of the value of the taxable property in the
road district, based upon the assessment for the year
immediately prior to the year in which such tax was levied and
as equalized by the Department of Revenue, or (ii) a rate that
will yield an amount equal to $12,000 per mile of road under
the jurisdiction of the road district, then the amount of the
allocation for the road district shall be a percentage of the
maximum allocation equal to the percentage obtained by dividing
the rate extended by the district by the lesser of (i) 0.08% or
(ii) the rate that will yield an amount equal to $12,000 per
mile of road under the jurisdiction of the road district.

Prior to 2011, if any road district has levied a special
tax for road purposes pursuant to Sections 6-601, 6-602 and
6-603 of the Illinois Highway Code, and such tax was levied in
an amount which would require extension at a rate of not less
than .08% of the value of the taxable property thereof, as
equalized or assessed by the Department of Revenue, or, in
DuPage County, an amount equal to or greater than $12,000 per mile of road under the jurisdiction of the road district, whichever is less, such levy shall, however, be deemed a proper compliance with this Section and shall qualify such road district for an allotment under this Section. Beginning in 2011 and thereafter, if any road district has levied a special tax for road purposes under Sections 6-601, 6-602, and 6-603 of the Illinois Highway Code, and the tax was levied in an amount that would require extension at a rate of not less than 0.08% of the value of the taxable property of that road district, as equalized or assessed by the Department of Revenue or, in DuPage County, an amount equal to or greater than $12,000 per mile of road under the jurisdiction of the road district, whichever is less, that levy shall be deemed a proper compliance with this Section and shall qualify such road district for a full, rather than proportionate, allotment under this Section. If the levy for the special tax is less than 0.08% of the value of the taxable property, or, in DuPage County if the levy for the special tax is less than the lesser of (i) 0.08% or (ii) $12,000 per mile of road under the jurisdiction of the road district, and if the levy for the special tax is more than any other levy for road and bridge purposes, then the levy for the special tax qualifies the road district for a proportionate, rather than full, allotment under this Section. If the levy for the special tax is equal to or less than any other levy for road and bridge purposes, then any
allotment under this Section shall be determined by the other levy for road and bridge purposes.

Prior to 2011, if a township has transferred to the road and bridge fund money which, when added to the amount of any tax levy of the road district would be the equivalent of a tax levy requiring extension at a rate of at least .08%, or, in DuPage County, an amount equal to or greater than $12,000 per mile of road under the jurisdiction of the road district, whichever is less, such transfer, together with any such tax levy, shall be deemed a proper compliance with this Section and shall qualify the road district for an allotment under this Section.

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

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

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

(Source: P.A. 97-72, eff. 7-1-11; 97-333, eff. 8-12-11; 98-24, eff. 6-19-13; 98-674, eff. 6-30-14.)
Sec. 8b. Transportation Renewal Fund; creation; distribution of proceeds.

(a) The Transportation Renewal Fund is hereby created as a special fund in the State treasury. Moneys in the Fund shall be used as provided in this Section:

(1) 80% of the moneys in the Fund shall be used for highway maintenance, highway construction, bridge repair, congestion relief, and construction of aviation facilities; of that 80%:

(A) the State Comptroller shall order transferred and the State Treasurer shall transfer 60% to the State Construction Account Fund; those moneys shall be used solely for construction, reconstruction, improvement, repair, maintenance, operation, and administration of highways and are limited to payments made pursuant to design and construction contracts awarded by the Department of Transportation;

(B) 40% shall be distributed by the Department of Transportation to municipalities, counties, and road districts as follows:

(i) 49.10% to the municipalities of the State;

(ii) 16.74% to the counties of the State having 1,000,000 or more inhabitants;

(iii) 18.27% to the counties of the State having less than 1,000,000 inhabitants; and
(iv) 15.89% to the road districts of the State;

and

(2) 20% of the moneys in the Fund shall be used for projects related to rail facilities and mass transit facilities, as defined in Section 2705-305 of the Department of Transportation Law of the Civil Administrative Code of Illinois, including rapid transit, rail, high-speed rail, bus and other equipment in connection with the State or a unit of local government, special district, municipal corporation, or other public agency authorized to provide and promote public transportation within the State; of that 20%:

(A) 90% shall be deposited into the Regional Transportation Authority Capital Improvement Fund, a special fund created in the State Treasury; moneys in the Regional Transportation Authority Capital Improvement Fund shall be used by the Regional Transportation Authority for deferred maintenance on mass transit facilities; and

(B) 10% shall be deposited into the Downstate Mass Transportation Capital Improvement Fund, a special fund created in the State Treasury; moneys in the Downstate Mass Transportation Capital Improvement Fund shall be used by local mass transit districts other than the Regional Transportation Authority for deferred maintenance on mass transit facilities.
(b) Beginning on July 1, 2020, the Auditor General shall conduct an annual financial audit of the obligations, expenditures, receipt, and use of the funds deposited into the Transportation Reform Fund and provide specific recommendations to help ensure compliance with State and federal statutes, rules, and regulations.

Section 15-40. The Illinois Municipal Code is amended by adding Section 8-11-2.3 as follows:

(65 ILCS 5/8-11-2.3 new)

Sec. 8-11-2.3. Motor fuel tax. Notwithstanding any other provision of law, in addition to any other tax that may be imposed, a municipality in a county with a population of over 3,000,000 inhabitants may also impose, by ordinance, a tax on motor fuel at a rate not to exceed $0.03 per gallon.

A license that is issued to a distributor or a receiver under the Motor Fuel Tax Law shall permit that distributor or receiver to act as a distributor or receiver, as applicable, under this Section. The provisions of Sections 2b, 2d, 6, 6a, 12, 12a, 13, 13a.2, 13a.7, 13a.8, 15.1, and 21 of the Motor Fuel Tax Law that are not inconsistent with this Section shall apply as far as practicable to the subject matter of this Section to the same extent as if those provisions were included in this Section.

The Department shall immediately pay over to the State
Treasurer, ex officio, as trustee, all taxes and penalties collected under this Section. Those taxes and penalties shall be deposited into the Municipal Motor Fuel Tax Fund, a trust fund created in the State treasury. Moneys in the Municipal Motor Fuel Tax Fund shall be used to make payments to municipalities and for the payment of refunds under this Section. The amount to be paid to each municipality shall be the amount (not including credit memoranda) collected by the Department from the tax imposed by that municipality under this Section during the second preceding calendar month, plus an amount the Department determines is necessary to offset amounts that were erroneously paid to a different municipality, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of the municipality, and not including any amount that the Department determines is necessary to offset any amounts that were payable to a different municipality but were erroneously paid to the municipality, less 1.5% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this Section. Within 10 days after receipt by the Comptroller of the disbursement certification to the municipalities and the Tax Compliance and Administration Fund provided for in this Section to be given to
the Comptroller by the Department, the Comptroller shall cause
the orders to be drawn for the respective amounts in accordance
with the directions contained in the certification.

Section 15-45. The Illinois Vehicle Code is amended by
changing Sections 3-805, 3-806, 3-815, 3-815.1, 3-818, 3-819,
and 3-821 as follows:

(625 ILCS 5/3-805) (from Ch. 95 1/2, par. 3-805)
Sec. 3-805. Electric vehicles. Until January 1, 2020, the
owner of a motor vehicle of the first division or a motor
vehicle of the second division weighing 8,000 pounds or less
propelled by an electric engine and not utilizing motor fuel,
may register such vehicle for a fee not to exceed $35 for a
2-year registration period. The Secretary may, in his
discretion, prescribe that electric vehicle registration
plates be issued for an indefinite term, such term to
 correspond to the term of registration plates issued generally,
as provided in Section 3-414.1. In no event may the
registration fee for electric vehicles exceed $18 per
registration year. Beginning on January 1, 2020, the
registration fee for these vehicles shall be equal to the fee
set forth in Section 3-806 for motor vehicles of the first
division, other than Autocycles, Motorcycles, Motor Driven
Cycles, and Pedalcycles. In addition to the registration fees,
the Secretary shall assess an additional $100 per year in lieu
of the payment of motor fuel taxes. $1 of the additional fees shall be deposited into the Secretary of State Special Services Fund and the remainder of the additional fees shall be deposited into the Road Fund.
(Source: P.A. 96-1135, eff. 7-21-10.)

(625 ILCS 5/3-806) (from Ch. 95 1/2, par. 3-806)

Sec. 3-806. Registration Fees; Motor Vehicles of the First Division. Every owner of any other motor vehicle of the first division, except as provided in Sections 3-804, 3-804.01, 3-804.3, 3-805, 3-806.3, 3-806.7, and 3-808, and every second division vehicle weighing 8,000 pounds or less, shall pay the Secretary of State an annual registration fee at the following rates:

<table>
<thead>
<tr>
<th>SCHEDULE OF REGISTRATION FEES REQUIRED BY LAW</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning with the 2021 registration year</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Annual Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor vehicles of the first division other than Autocycles, Motor Driven Cycles and Pedalcycles</td>
<td>$148</td>
</tr>
<tr>
<td>Autocycles</td>
<td>68</td>
</tr>
<tr>
<td>Motorcycles, Motor Driven</td>
<td></td>
</tr>
</tbody>
</table>

-129- LRB101 09668 HLH 61490 a
Cycles and Pedalcycles

A $1 surcharge shall be collected in addition to the above fees for motor vehicles of the first division, autocycles, motorcycles, motor driven cycles, and pedalcycles to be deposited into the State Police Vehicle Fund.

All of the proceeds of the additional fees imposed by Public Act 96-34 shall be deposited into the Capital Projects Fund.

A $2 surcharge shall be collected in addition to the above fees for motor vehicles of the first division, autocycles, motorcycles, motor driven cycles, and pedalcycles to be deposited into the Park and Conservation Fund for the Department of Natural Resources to use for conservation efforts. The monies deposited into the Park and Conservation Fund under this Section shall not be subject to administrative charges or chargebacks unless otherwise authorized by this Act.

Of the fees collected for motor vehicles of the first division other than Autocycles, Motorcycles, Motor Driven Cycles, and Pedalcycles, $1 of the fees shall be deposited into the Secretary of State Special Services Fund and $49 of the fees shall be deposited into the Road Fund.

(Source: P.A. 97-412, eff. 1-1-12; 97-811, eff. 7-13-12; 97-1136, eff. 1-1-13; 98-463, eff. 8-16-13; 98-777, eff. 1-1-15.)

(625 ILCS 5/3-815) (from Ch. 95 1/2, par. 3-815)
Sec. 3-815. Flat weight tax; vehicles of the second division.

(a) Except as provided in Section 3-806.3 and 3-804.3, every owner of a vehicle of the second division registered under Section 3-813, and not registered under the mileage weight tax under Section 3-818, shall pay to the Secretary of State, for each registration year, for the use of the public highways, a flat weight tax at the rates set forth in the following table, the rates including the $10 registration fee:

SCHEDULE OF FLAT WEIGHT TAX REQUIRED BY LAW

<table>
<thead>
<tr>
<th>Gross Weight in Lbs. and Maximum Load</th>
<th>Class</th>
<th>Total Fees each Fiscal year</th>
</tr>
</thead>
<tbody>
<tr>
<td>8,000 lbs. and less</td>
<td>B</td>
<td>$148 $98</td>
</tr>
<tr>
<td>8,001 lbs. to 10,000 lbs.</td>
<td>C</td>
<td>218 118</td>
</tr>
<tr>
<td>10,001 lbs. to 12,000 lbs.</td>
<td>D</td>
<td>238 138</td>
</tr>
<tr>
<td>12,001 lbs. to 16,000 lbs.</td>
<td>F</td>
<td>342 242</td>
</tr>
<tr>
<td>16,001 lbs. to 26,000 lbs.</td>
<td>H</td>
<td>590 490</td>
</tr>
<tr>
<td>26,001 lbs. to 28,000 lbs.</td>
<td>J</td>
<td>730 630</td>
</tr>
<tr>
<td>28,001 lbs. to 32,000 lbs.</td>
<td>K</td>
<td>942 842</td>
</tr>
<tr>
<td>32,001 lbs. to 36,000 lbs.</td>
<td>L</td>
<td>1,082 982</td>
</tr>
<tr>
<td>36,001 lbs. to 40,000 lbs.</td>
<td>N</td>
<td>1,302 1,202</td>
</tr>
<tr>
<td>40,001 lbs. to 45,000 lbs.</td>
<td>P</td>
<td>1,490 1,390</td>
</tr>
<tr>
<td>45,001 lbs. to 50,000 lbs.</td>
<td>Q</td>
<td>1,638 1,538</td>
</tr>
<tr>
<td>50,001 lbs. to 54,999 lbs.</td>
<td>R</td>
<td>1,798 1,698</td>
</tr>
<tr>
<td>Weight Range</td>
<td>Fee 1</td>
<td>Fee 2</td>
</tr>
<tr>
<td>----------------------</td>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>55,000 lbs. to 59,500 lbs.</td>
<td>$1,930</td>
<td>$1,830</td>
</tr>
<tr>
<td>59,501 lbs. to 64,000 lbs.</td>
<td>$2,070</td>
<td>$1,970</td>
</tr>
<tr>
<td>64,001 lbs. to 73,280 lbs.</td>
<td>$2,394</td>
<td>$2,294</td>
</tr>
<tr>
<td>73,281 lbs. to 77,000 lbs.</td>
<td>$2,722</td>
<td>$2,622</td>
</tr>
<tr>
<td>77,001 lbs. to 80,000 lbs.</td>
<td>$2,890</td>
<td>$2,790</td>
</tr>
</tbody>
</table>

Beginning with the 2010 registration year a $1 surcharge shall be collected for vehicles registered in the 8,000 lbs. and less flat weight plate category above to be deposited into the State Police Vehicle Fund.

Beginning with the 2014 registration year, a $2 surcharge shall be collected in addition to the above fees for vehicles registered in the 8,000 lb. and less flat weight plate category as described in this subsection (a) to be deposited into the Park and Conservation Fund for the Department of Natural Resources to use for conservation efforts. The monies deposited into the Park and Conservation Fund under this Section shall not be subject to administrative charges or chargebacks unless otherwise authorized by this Act.

Of the fees collected under this subsection, $1 of the fees shall be deposited into the Secretary of State Special Services Fund and $99 of the fees shall be deposited into the Road Fund.

All of the proceeds of the additional fees imposed by Public Act 96-34 this amendatory Act of the 96th General Assembly shall be deposited into the Capital Projects Fund.

(a-1) A Special Hauling Vehicle is a vehicle or combination of vehicles of the second division registered under Section
3-813 transporting asphalt or concrete in the plastic state or a vehicle or combination of vehicles that are subject to the gross weight limitations in subsection (a) of Section 15-111 for which the owner of the vehicle or combination of vehicles has elected to pay, in addition to the registration fee in subsection (a), $125 to the Secretary of State for each registration year. The Secretary shall designate this class of vehicle as a Special Hauling Vehicle.

(a-5) Beginning January 1, 2015, upon the request of the vehicle owner, a $10 surcharge shall be collected in addition to the above fees for vehicles in the 12,000 lbs. and less flat weight plate categories as described in subsection (a) to be deposited into the Secretary of State Special License Plate Fund. The $10 surcharge is to identify vehicles in the 12,000 lbs. and less flat weight plate categories as a covered farm vehicle. The $10 surcharge is an annual, flat fee that shall be based on an applicant's new or existing registration year for each vehicle in the 12,000 lbs. and less flat weight plate categories. A designation as a covered farm vehicle under this subsection (a-5) shall not alter a vehicle's registration as a registration in the 12,000 lbs. or less flat weight category. The Secretary shall adopt any rules necessary to implement this subsection (a-5).

(a-10) Beginning January 1, 2019, upon the request of the vehicle owner, the Secretary of State shall collect a $10 surcharge in addition to the fees for second division vehicles
in the 8,000 lbs. and less flat weight plate category described in subsection (a) that are issued a registration plate under Article VI of this Chapter. The $10 surcharge shall be deposited into the Secretary of State Special License Plate Fund. The $10 surcharge is to identify a vehicle in the 8,000 lbs. and less flat weight plate category as a covered farm vehicle. The $10 surcharge is an annual, flat fee that shall be based on an applicant's new or existing registration year for each vehicle in the 8,000 lbs. and less flat weight plate category. A designation as a covered farm vehicle under this subsection (a-10) shall not alter a vehicle's registration in the 8,000 lbs. or less flat weight category. The Secretary shall adopt any rules necessary to implement this subsection (a-10).

(b) Except as provided in Section 3-806.3, every camping trailer, motor home, mini motor home, travel trailer, truck camper or van camper used primarily for recreational purposes, and not used commercially, nor for hire, nor owned by a commercial business, may be registered for each registration year upon the filing of a proper application and the payment of a registration fee and highway use tax, according to the following table of fees:

<table>
<thead>
<tr>
<th>MOTOR HOME, MINI MOTOR HOME, TRUCK CAMPER OR VAN CAMPER</th>
<th>Gross Weight in Lbs.</th>
<th>Total Fees</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Including Vehicle</td>
<td>Each</td>
</tr>
<tr>
<td></td>
<td>and Maximum Load</td>
<td>Calendar Year</td>
</tr>
</tbody>
</table>


### CAMPING TRAILER OR TRAVEL TRAILER

<table>
<thead>
<tr>
<th>Gross Weight in Lbs.</th>
<th>Total Fees</th>
<th>Including Vehicle and Each</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 8,000 lbs and less</td>
<td>$78</td>
<td></td>
</tr>
<tr>
<td>2 8,001 Lbs. to 10,000 Lbs</td>
<td>90</td>
<td></td>
</tr>
<tr>
<td>3 10,001 Lbs. and Over</td>
<td>102</td>
<td></td>
</tr>
</tbody>
</table>

Every house trailer must be registered under Section 3-819.

(c) Farm Truck. Any truck used exclusively for the owner's own agricultural, horticultural or livestock raising operations and not-for-hire only, or any truck used only in the transportation for-hire of seasonal, fresh, perishable fruit or vegetables from farm to the point of first processing, may be registered by the owner under this paragraph in lieu of registration under paragraph (a), upon filing of a proper application and the payment of the $10 registration fee and the highway use tax herein specified as follows:

### SCHEDULE OF FEES AND TAXES

<table>
<thead>
<tr>
<th>Gross Weight in Lbs.</th>
<th>Total Amount for Each Fiscal Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>16,000 lbs. or less</td>
<td>$250 $150</td>
</tr>
</tbody>
</table>
Of the fees collected under this subsection, $1 of the fees shall be deposited into the Secretary of State Special Services Fund and $99 of the fees shall be deposited into the Road Fund.

In the event the Secretary of State revokes a farm truck registration as authorized by law, the owner shall pay the flat weight tax due hereunder before operating such truck.

Any combination of vehicles having 5 axles, with a distance of 42 feet or less between extreme axles, that are subject to the weight limitations in subsection (a) of Section 15-111 for which the owner of the combination of vehicles has elected to pay, in addition to the registration fee in subsection (c), $125 to the Secretary of State for each registration year shall be designated by the Secretary as a Special Hauling Vehicle.

(d) The number of axles necessary to carry the maximum load provided shall be determined from Chapter 15 of this Code.
(e) An owner may only apply for and receive 5 farm truck registrations, and only 2 of those 5 vehicles shall exceed 59,500 gross weight in pounds per vehicle.

(f) Every person convicted of violating this Section by failure to pay the appropriate flat weight tax to the Secretary of State as set forth in the above tables shall be punished as provided for in Section 3-401.

(Source: P.A. 100-734, eff. 1-1-19; 100-956, eff. 1-1-19; revised 10-15-18.)

(625 ILCS 5/3-815.1)

Sec. 3-815.1. Commercial distribution fee. Beginning July 1, 2003, in addition to any tax or fee imposed under this Code:

(a) Vehicles of the second division with a gross vehicle weight that exceeds 8,000 pounds and that incur any tax or fee under subsection (a) of Section 3-815 of this Code or subsection (a) of Section 3-818 of this Code, as applicable, shall pay to the Secretary of State a commercial distribution fee, for each registration year, for the use of the public highways, State infrastructure, and State services, in an amount equal to: (i) for a registration year beginning on or after July 1, 2003 and before July 1, 2005, 36% of the taxes and fees incurred under subsection (a) of Section 3-815 of this Code, or subsection (a) of Section 3-818 of this Code, as applicable, rounded up to the nearest whole dollar; (ii)
for a registration year beginning on or after July 1, 2005
and before July 1, 2006, 21.5% of the taxes and fees
incurred under subsection (a) of Section 3-815 of this
Code, or subsection (a) of Section 3-818 of this Code, as
applicable, rounded up to the nearest whole dollar; and
(iii) for a registration year beginning on or after July 1,
2006, 14.35% of the taxes and fees incurred under
subsection (a) of Section 3-815 of this Code, or subsection
(a) of Section 3-818 of this Code, as applicable, rounded
up to the nearest whole dollar.

(b) Until June 30, 2004, vehicles of the second
division with a gross vehicle weight of 8,000 pounds or
less and that incur any tax or fee under subsection (a) of
Section 3-815 of this Code or subsection (a) of Section
3-818 of this Code, as applicable, and have claimed the
rolling stock exemption under the Retailers' Occupation
Tax Act, Use Tax Act, Service Occupation Tax Act, or
Service Use Tax Act shall pay to the Illinois Department of
Revenue (or the Secretary of State under an
intergovernmental agreement) a commercial distribution
fee, for each registration year, for the use of the public
highways, State infrastructure, and State services, in an
amount equal to 36% of the taxes and fees incurred under
subsection (a) of Section 3-815 of this Code or subsection
(a) of Section 3-818 of this Code, as applicable, rounded
up to the nearest whole dollar.
The fees paid under this Section shall be deposited by the Secretary of State into the General Revenue Fund. This Section is repealed on July 1, 2020.

(Source: P.A. 93-23, eff. 6-20-03; 93-1033, eff. 9-3-04.)

(625 ILCS 5/3-818) (from Ch. 95 1/2, par. 3-818)

Sec. 3-818. Mileage weight tax option.

(a) Any owner of a vehicle of the second division may elect to pay a mileage weight tax for such vehicle in lieu of the flat weight tax set out in Section 3-815. Such election shall be binding to the end of the registration year. Renewal of this election must be filed with the Secretary of State on or before July 1 of each registration period. In such event the owner shall, at the time of making such election, pay the $10 registration fee and the minimum guaranteed mileage weight tax, as hereinafter provided, which payment shall permit the owner to operate that vehicle the maximum mileage in this State hereinafter set forth. Any vehicle being operated on mileage plates cannot be operated outside of this State. In addition thereto, the owner of that vehicle shall pay a mileage weight tax at the following rates for each mile traveled in this State in excess of the maximum mileage provided under the minimum guaranteed basis:

<table>
<thead>
<tr>
<th>BUS, TRUCK OR TRUCK TRACTOR</th>
<th>Maximum Mileage</th>
<th>Minimum Mileage</th>
<th>Weight Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Load Description</td>
<td>Class</td>
<td>Tax</td>
<td>Tax</td>
</tr>
<tr>
<td>---------------------------</td>
<td>-------</td>
<td>------</td>
<td>------</td>
</tr>
<tr>
<td>12,000 lbs. or less</td>
<td>MD</td>
<td>$173</td>
<td>$73</td>
</tr>
<tr>
<td>12,001 to 16,000 lbs.</td>
<td>MF</td>
<td>220</td>
<td>120</td>
</tr>
<tr>
<td>16,001 to 20,000 lbs.</td>
<td>MG</td>
<td>280</td>
<td>180</td>
</tr>
<tr>
<td>20,001 to 24,000 lbs.</td>
<td>MH</td>
<td>335</td>
<td>235</td>
</tr>
<tr>
<td>24,001 to 28,000 lbs.</td>
<td>MJ</td>
<td>415</td>
<td>315</td>
</tr>
<tr>
<td>28,001 to 32,000 lbs.</td>
<td>MK</td>
<td>485</td>
<td>385</td>
</tr>
<tr>
<td>32,001 to 36,000 lbs.</td>
<td>ML</td>
<td>585</td>
<td>485</td>
</tr>
<tr>
<td>36,001 to 40,000 lbs.</td>
<td>MN</td>
<td>715</td>
<td>615</td>
</tr>
<tr>
<td>40,001 to 45,000 lbs.</td>
<td>MP</td>
<td>795</td>
<td>695</td>
</tr>
<tr>
<td>45,001 to 54,999 lbs.</td>
<td>MR</td>
<td>953</td>
<td>853</td>
</tr>
<tr>
<td>55,001 to 59,500 lbs.</td>
<td>MS</td>
<td>1,020</td>
<td>920</td>
</tr>
<tr>
<td>59,501 to 64,000 lbs.</td>
<td>MT</td>
<td>1,085</td>
<td>985</td>
</tr>
<tr>
<td>64,001 to 73,280 lbs.</td>
<td>MV</td>
<td>1,273</td>
<td>1,173</td>
</tr>
<tr>
<td>73,281 to 77,000 lbs.</td>
<td>MX</td>
<td>1,428</td>
<td>1,328</td>
</tr>
<tr>
<td>77,001 to 80,000 lbs.</td>
<td>MZ</td>
<td>1,515</td>
<td>1,415</td>
</tr>
</tbody>
</table>

TRAILER

<table>
<thead>
<tr>
<th>Load Description</th>
<th>Class</th>
<th>Tax</th>
<th>Tax</th>
<th>Mileage</th>
</tr>
</thead>
<tbody>
<tr>
<td>12,000 lbs. or less</td>
<td>MD</td>
<td>$173</td>
<td>$73</td>
<td>5,000</td>
</tr>
<tr>
<td>12,001 to 16,000 lbs.</td>
<td>MF</td>
<td>220</td>
<td>120</td>
<td>6,000</td>
</tr>
<tr>
<td>16,001 to 20,000 lbs.</td>
<td>MG</td>
<td>280</td>
<td>180</td>
<td>6,000</td>
</tr>
<tr>
<td>20,001 to 24,000 lbs.</td>
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<td>335</td>
<td>235</td>
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</tr>
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<td>415</td>
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<td>7,000</td>
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<tr>
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<td>795</td>
<td>695</td>
<td>7,000</td>
</tr>
<tr>
<td>45,001 to 54,999 lbs.</td>
<td>MR</td>
<td>953</td>
<td>853</td>
<td>7,000</td>
</tr>
<tr>
<td>55,001 to 59,500 lbs.</td>
<td>MS</td>
<td>1,020</td>
<td>920</td>
<td>7,000</td>
</tr>
<tr>
<td>59,501 to 64,000 lbs.</td>
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<td>1,085</td>
<td>985</td>
<td>7,000</td>
</tr>
<tr>
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<td>1,273</td>
<td>1,173</td>
<td>7,000</td>
</tr>
<tr>
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<td>MX</td>
<td>1,428</td>
<td>1,328</td>
<td>7,000</td>
</tr>
<tr>
<td>77,001 to 80,000 lbs.</td>
<td>MZ</td>
<td>1,515</td>
<td>1,415</td>
<td>7,000</td>
</tr>
</tbody>
</table>

Maximum Mileage

Minimum Mileage

Weight Tax

Guaranteed Permitted for Mileage

Gross Weight

Mileage Under in excess of

Vehicle and

Weight Guaranteed

Guaranteed

Guaranteed

Load

Class

Tax

Tax

Mileage
Of the fees collected under this subsection, $1 of the fees shall be deposited into the Secretary of State Special Services Fund and $99 of the fees shall be deposited into the Road Fund.

(a-1) A Special Hauling Vehicle is a vehicle or combination of vehicles of the second division registered under Section 3-813 transporting asphalt or concrete in the plastic state or a vehicle or combination of vehicles that are subject to the gross weight limitations in subsection (a) of Section 15-111 for which the owner of the vehicle or combination of vehicles has elected to pay, in addition to the registration fee in subsection (a), $125 to the Secretary of State for each registration year. The Secretary shall designate this class of vehicle as a Special Hauling Vehicle.

In preparing rate schedules on registration applications, the Secretary of State shall add to the above rates, the $10 registration fee. The Secretary may decline to accept any renewal filed after July 1st.

The number of axles necessary to carry the maximum load provided shall be determined from Chapter 15 of this Code.

Every owner of a second division motor vehicle for which he has elected to pay a mileage weight tax shall keep a daily record upon forms prescribed by the Secretary of State, showing
the mileage covered by that vehicle in this State. Such record
shall contain the license number of the vehicle and the miles
traveled by the vehicle in this State for each day of the
calendar month. Such owner shall also maintain records of fuel
consumed by each such motor vehicle and fuel purchases
therefor. On or before the 10th day of July the owner shall
certify to the Secretary of State upon forms prescribed
therefor, summaries of his daily records which shall show the
miles traveled by the vehicle in this State during the
preceding 12 months and such other information as the Secretary
of State may require. The daily record and fuel records shall
be filed, preserved and available for audit for a period of 3
years. Any owner filing a return hereunder shall certify that
such return is a true, correct and complete return. Any person
who willfully makes a false return hereunder is guilty of
perjury and shall be punished in the same manner and to the
same extent as is provided therefor.

At the time of filing his return, each owner shall pay to
the Secretary of State the proper amount of tax at the rate
herein imposed.

Every owner of a vehicle of the second division who elects
to pay on a mileage weight tax basis and who operates the
vehicle within this State, shall file with the Secretary of
State a bond in the amount of $500. The bond shall be in a form
approved by the Secretary of State and with a surety company
approved by the Illinois Department of Insurance to transact
business in this State as surety, and shall be conditioned upon
such applicant's paying to the State of Illinois all money
becoming due by reason of the operation of the second division
vehicle in this State, together with all penalties and interest
thereon.

Upon notice from the Secretary that the registrant has
failed to pay the excess mileage fees, the surety shall
immediately pay the fees together with any penalties and
interest thereon in an amount not to exceed the limits of the
bond.

(b) Beginning January 1, 2016, upon the request of the
vehicle owner, a $10 surcharge shall be collected in addition
to the above fees for vehicles in the 12,000 lbs. and less
mileage weight plate category as described in subsection (a) to
be deposited into the Secretary of State Special License Plate
Fund. The $10 surcharge is to identify vehicles in the 12,000
lbs. and less mileage weight plate category as a covered farm
vehicle. The $10 surcharge is an annual flat fee that shall be
based on an applicant's new or existing registration year for
each vehicle in the 12,000 lbs. and less mileage weight plate
category. A designation as a covered farm vehicle under this
subsection (b) shall not alter a vehicle's registration as a
registration in the 12,000 lbs. or less mileage weight
category. The Secretary shall adopt any rules necessary to
implement this subsection (b).

(Source: P.A. 99-57, eff. 7-16-15; 99-642, eff. 7-28-16.)
Sec. 3-819. Trailer; Flat weight tax.

(a) Farm Trailer. Any farm trailer drawn by a motor vehicle of the second division registered under paragraph (a) or (c) of Section 3-815 and used exclusively by the owner for his own agricultural, horticultural or livestock raising operations and not used for hire, or any farm trailer utilized only in the transportation for-hire of seasonal, fresh, perishable fruit or vegetables from farm to the point of first processing, and any trailer used with a farm tractor that is not an implement of husbandry may be registered under this paragraph in lieu of registration under paragraph (b) of this Section upon the filing of a proper application and the payment of the $10 registration fee and the highway use tax herein for use of the public highways of this State, at the following rates which include the $10 registration fee:

**SCHEDULE OF FEES AND TAXES**

<table>
<thead>
<tr>
<th>Gross Weight in Lbs.</th>
<th>Class</th>
<th>Total Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10,000 lbs. or less</td>
<td>VDD</td>
<td>$160 $60</td>
</tr>
<tr>
<td>10,001 to 14,000 lbs.</td>
<td>VDE</td>
<td>206 106</td>
</tr>
<tr>
<td>14,001 to 20,000 lbs.</td>
<td>VDG</td>
<td>266 166</td>
</tr>
<tr>
<td>20,001 to 28,000 lbs.</td>
<td>VDJ</td>
<td>478 278</td>
</tr>
<tr>
<td>28,001 to 36,000 lbs.</td>
<td>VDL</td>
<td>750 450</td>
</tr>
</tbody>
</table>
An owner may only apply for and receive two farm trailer registrations.

(b) All other owners of trailers, other than apportionable trailers registered under Section 3-402.1 of this Code, used with a motor vehicle on the public highways, shall pay to the Secretary of State for each registration year a flat weight tax, for the use of the public highways of this State, at the following rates (which includes the registration fee of $10 required by Section 3-813):

**SCHEDULE OF TRAILER FLAT WEIGHT TAX REQUIRED**

<table>
<thead>
<tr>
<th>Maximum Load</th>
<th>Class</th>
<th>Fiscal Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,000 lbs. and less</td>
<td>TA</td>
<td>$118</td>
</tr>
<tr>
<td>5,000 lbs. and more than 3,000</td>
<td>TB</td>
<td>154</td>
</tr>
<tr>
<td>8,000 lbs. and more than 5,000</td>
<td>TC</td>
<td>158</td>
</tr>
<tr>
<td>10,000 lbs. and more than 8,000</td>
<td>TD</td>
<td>206</td>
</tr>
<tr>
<td>14,000 lbs. and more than 10,000</td>
<td>TE</td>
<td>270</td>
</tr>
<tr>
<td>20,000 lbs. and more than 14,000</td>
<td>TG</td>
<td>358</td>
</tr>
<tr>
<td>32,000 lbs. and more than 20,000</td>
<td>TK</td>
<td>822</td>
</tr>
<tr>
<td>36,000 lbs. and more than 32,000</td>
<td>TL</td>
<td>1,182</td>
</tr>
<tr>
<td>40,000 lbs. and more than 36,000</td>
<td>TN</td>
<td>1,602</td>
</tr>
</tbody>
</table>

Of the fees collected under this subsection, $1 of the fees shall be deposited into the Secretary of State Special Services.
Fund and $99 of the additional fees shall be deposited into the Road Fund.

(c) The number of axles necessary to carry the maximum load provided shall be determined from Chapter 15 of this Code.

(Source: P.A. 96-328, eff. 8-11-09.)

(625 ILCS 5/3-821) (from Ch. 95 1/2, par. 3-821)

Sec. 3-821. Miscellaneous registration and title fees.

(a) Except as provided under subsection (h), the fee to be paid to the Secretary of State for the following certificates, registrations or evidences of proper registration, or for corrected or duplicate documents shall be in accordance with the following schedule:

Certificate of Title, except for an all-terrain vehicle or off-highway motorcycle, prior to July 1, 2019 $95

Certificate of Title, except for an all-terrain vehicle, off-highway motorcycle, or motor home, mini motor home or van camper, on and after July 1, 2019 $150

Certificate of Title for a motor home, mini motor home, or van camper, on and after July 1, 2019 $250

Certificate of Title for an all-terrain vehicle or off-highway motorcycle $30

Certificate of Title for an all-terrain vehicle or off-highway motorcycle used for production agriculture, or accepted by a dealer in trade 13
Certificate of Title for a low-speed vehicle 30
Transfer of Registration or any evidence of proper registration $25
Duplicate Registration Card for plates or other evidence of proper registration 3
Duplicate Registration Sticker or Stickers, each 20
Duplicate Certificate of Title, prior to July 1, 2019 95
Duplicate Certificate of Title, on and after July 1, 2019 $50
Corrected Registration Card or Card for other evidence of proper registration 3
Corrected Certificate of Title 95
Salvage Certificate, prior to July 1, 2019 4
Salvage Certificate, on and after July 1, 2019 $20
Fleet Reciprocity Permit 15
Prorate Decal 1
Prorate Backing Plate 3
Special Corrected Certificate of Title 15
Expedited Title Service (to be charged in addition to other applicable fees) 30
Dealer Lien Release Certificate of Title 20
Junking Certificate, on and after July 1, 2019 $10

A special corrected certificate of title shall be issued (i) to remove a co-owner's name due to the death of the co-owner, to transfer title to a spouse if the decedent-spouse
was the sole owner on the title, or due to a divorce; (ii) to change a co-owner's name due to a marriage; or (iii) due to a name change under Article XXI of the Code of Civil Procedure.

There shall be no fee paid for a Junking Certificate prior to July 1, 2019.

There shall be no fee paid for a certificate of title issued to a county when the vehicle is forfeited to the county under Article 36 of the Criminal Code of 2012.

(a-5) The Secretary of State may revoke a certificate of title and registration card and issue a corrected certificate of title and registration card, at no fee to the vehicle owner or lienholder, if there is proof that the vehicle identification number is erroneously shown on the original certificate of title.

(a-10) The Secretary of State may issue, in connection with the sale of a motor vehicle, a corrected title to a motor vehicle dealer upon application and submittal of a lien release letter from the lienholder listed in the files of the Secretary. In the case of a title issued by another state, the dealer must submit proof from the state that issued the last title. The corrected title, which shall be known as a dealer lien release certificate of title, shall be issued in the name of the vehicle owner without the named lienholder. If the motor vehicle is currently titled in a state other than Illinois, the applicant must submit either (i) a letter from the current lienholder releasing the lien and stating that the lienholder
has possession of the title; or (ii) a letter from the current
lienholder releasing the lien and a copy of the records of the
department of motor vehicles for the state in which the vehicle
is titled, showing that the vehicle is titled in the name of
the applicant and that no liens are recorded other than the
lien for which a release has been submitted. The fee for the
dealer lien release certificate of title is $20.

(b) The Secretary may prescribe the maximum service charge
to be imposed upon an applicant for renewal of a registration
by any person authorized by law to receive and remit or
transmit to the Secretary such renewal application and fees
therewith.

(c) If payment is delivered to the Office of the Secretary
of State as payment of any fee or tax under this Code, and such
payment is not honored for any reason, the registrant or other
person tendering the payment remains liable for the payment of
such fee or tax. The Secretary of State may assess a service
charge of $25 in addition to the fee or tax due and owing for
all dishonored payments.

If the total amount then due and owing exceeds the sum of
$100 and has not been paid in full within 60 days from the date
the dishonored payment was first delivered to the Secretary of
State, the Secretary of State shall assess a penalty of 25% of
such amount remaining unpaid.

All amounts payable under this Section shall be computed to
the nearest dollar. Out of each fee collected for dishonored
payments, $5 shall be deposited in the Secretary of State Special Services Fund.

(d) The minimum fee and tax to be paid by any applicant for apportionment of a fleet of vehicles under this Code shall be $15 if the application was filed on or before the date specified by the Secretary together with fees and taxes due. If an application and the fees or taxes due are filed after the date specified by the Secretary, the Secretary may prescribe the payment of interest at the rate of 1/2 of 1% per month or fraction thereof after such due date and a minimum of $8.

(e) Trucks, truck tractors, truck tractors with loads, and motor buses, any one of which having a combined total weight in excess of 12,000 lbs. shall file an application for a Fleet Reciprocity Permit issued by the Secretary of State. This permit shall be in the possession of any driver operating a vehicle on Illinois highways. Any foreign licensed vehicle of the second division operating at any time in Illinois without a Fleet Reciprocity Permit or other proper Illinois registration, shall subject the operator to the penalties provided in Section 3-834 of this Code. For the purposes of this Code, "Fleet Reciprocity Permit" means any second division motor vehicle with a foreign license and used only in interstate transportation of goods. The fee for such permit shall be $15 per fleet which shall include all vehicles of the fleet being registered.

(f) For purposes of this Section, "all-terrain vehicle or
off-highway motorcycle used for production agriculture" means
any all-terrain vehicle or off-highway motorcycle used in the
raising of or the propagation of livestock, crops for sale for
human consumption, crops for livestock consumption, and
production seed stock grown for the propagation of feed grains
and the husbandry of animals or for the purpose of providing a
food product, including the husbandry of blood stock as a main
source of providing a food product. "All-terrain vehicle or
off-highway motorcycle used in production agriculture" also
means any all-terrain vehicle or off-highway motorcycle used in
animal husbandry, floriculture, aquaculture, horticulture, and
viticulture.

(g) All of the proceeds of the additional fees imposed by
Public Act 96-34 shall be deposited into the Capital Projects
Fund.

(h) The fee for a duplicate registration sticker or
stickers shall be the amount required under subsection (a) or
the vehicle's annual registration fee amount, whichever is
less.

(i) All of the proceeds of the additional fees imposed by
this amendatory Act of the 101st General Assembly shall be
deposited into the Road Fund.
(Source: P.A. 99-260, eff. 1-1-16; 99-607, eff. 7-22-16;
100-956, eff. 1-1-19.)
Sections 5.891, 5.893, and 5.894 as follows:

(30 ILCS 105/5.891 new)

Sec. 5.891. The Transportation Renewal Fund.

(30 ILCS 105/5.893 new)

Sec. 5.893. The Regional Transportation Authority Capital Improvement Fund.

(30 ILCS 105/5.894 new)

Sec. 5.894. The Downstate Mass Transportation Capital Improvement Fund.

ARTICLE 99. EFFECTIVE DATE

Section 999. Effective date. This Act takes effect upon becoming law.".