



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB5860

Introduced 1/4/2023, by Rep. Ryan Spain

SYNOPSIS AS INTRODUCED:

30 ILCS 105/6z-18	from Ch. 127, par. 142z-18
30 ILCS 105/6z-20	from Ch. 127, par. 142z-20
35 ILCS 105/3-10	
35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/3-10	from Ch. 120, par. 439.33-10
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/3-10	from Ch. 120, par. 439.103-10
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/2-10	
35 ILCS 120/3	from Ch. 120, par. 442

Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Reduces the rate of tax on motor fuel and gasohol to 1.25% (currently, 6.25%). Makes changes concerning the distribution of the proceeds from those taxes. Amends the State Finance Act to make conforming changes. Effective immediately.

LRB102 30004 HLH 42193 b

1 AN ACT concerning revenue.

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

4 Section 5. The State Finance Act is amended by changing
5 Sections 6z-18 and 6z-20 as follows:

6 (30 ILCS 105/6z-18) (from Ch. 127, par. 142z-18)

7 Sec. 6z-18. Local Government Tax Fund. A portion of the
8 money paid into the Local Government Tax Fund from sales of
9 tangible personal property taxed at the 1% rate under the
10 Retailers' Occupation Tax Act and the Service Occupation Tax
11 Act, which occurred in municipalities, shall be distributed to
12 each municipality based upon the sales which occurred in that
13 municipality. The remainder shall be distributed to each
14 county based upon the sales which occurred in the
15 unincorporated area of that county.

16 Moneys transferred from the Grocery Tax Replacement Fund
17 to the Local Government Tax Fund under Section 6z-130 shall be
18 treated under this Section in the same manner as if they had
19 been remitted with the return on which they were reported.

20 A portion of the money paid into the Local Government Tax
21 Fund from the 6.25% general use tax rate on the selling price
22 of tangible personal property which is purchased outside
23 Illinois at retail from a retailer and which is titled or

1 registered by any agency of this State's government shall be
2 distributed to municipalities as provided in this paragraph.
3 Each municipality shall receive the amount attributable to
4 sales for which Illinois addresses for titling or registration
5 purposes are given as being in such municipality. The
6 remainder of the money paid into the Local Government Tax Fund
7 from such sales shall be distributed to counties. Each county
8 shall receive the amount attributable to sales for which
9 Illinois addresses for titling or registration purposes are
10 given as being located in the unincorporated area of such
11 county.

12 A portion of the money paid into the Local Government Tax
13 Fund from the 6.25% general rate (~~and, beginning July 1, 2000~~
14 ~~and through December 31, 2000,~~ the 1.25% rate on motor fuel,
15 ~~and gasohol, and , and beginning on August 6, 2010 through~~
16 ~~August 15, 2010, and beginning again on August 5, 2022 through~~
17 ~~August 14, 2022,~~ the 1.25% rate on sales tax holiday items if
18 the tax is imposed at the rate of 1.25% on those items) on
19 sales subject to taxation under the Retailers' Occupation Tax
20 Act and the Service Occupation Tax Act, which occurred in
21 municipalities, shall be distributed to each municipality,
22 based upon the sales which occurred in that municipality. The
23 remainder shall be distributed to each county, based upon the
24 sales which occurred in the unincorporated area of such
25 county.

26 For the purpose of determining allocation to the local

1 government unit, a retail sale by a producer of coal or other
2 mineral mined in Illinois is a sale at retail at the place
3 where the coal or other mineral mined in Illinois is extracted
4 from the earth. This paragraph does not apply to coal or other
5 mineral when it is delivered or shipped by the seller to the
6 purchaser at a point outside Illinois so that the sale is
7 exempt under the United States Constitution as a sale in
8 interstate or foreign commerce.

9 Whenever the Department determines that a refund of money
10 paid into the Local Government Tax Fund should be made to a
11 claimant instead of issuing a credit memorandum, the
12 Department shall notify the State Comptroller, who shall cause
13 the order to be drawn for the amount specified, and to the
14 person named, in such notification from the Department. Such
15 refund shall be paid by the State Treasurer out of the Local
16 Government Tax Fund.

17 As soon as possible after the first day of each month,
18 beginning January 1, 2011, upon certification of the
19 Department of Revenue, the Comptroller shall order
20 transferred, and the Treasurer shall transfer, to the STAR
21 Bonds Revenue Fund the local sales tax increment, as defined
22 in the Innovation Development and Economy Act, collected
23 during the second preceding calendar month for sales within a
24 STAR bond district and deposited into the Local Government Tax
25 Fund, less 3% of that amount, which shall be transferred into
26 the Tax Compliance and Administration Fund and shall be used

1 by the Department, subject to appropriation, to cover the
2 costs of the Department in administering the Innovation
3 Development and Economy Act.

4 After the monthly transfer to the STAR Bonds Revenue Fund,
5 on or before the 25th day of each calendar month, the
6 Department shall prepare and certify to the Comptroller the
7 disbursement of stated sums of money to named municipalities
8 and counties, the municipalities and counties to be those
9 entitled to distribution of taxes or penalties paid to the
10 Department during the second preceding calendar month. The
11 amount to be paid to each municipality or county shall be the
12 amount (not including credit memoranda) collected during the
13 second preceding calendar month by the Department and paid
14 into the Local Government Tax Fund, plus an amount the
15 Department determines is necessary to offset any amounts which
16 were erroneously paid to a different taxing body, and not
17 including an amount equal to the amount of refunds made during
18 the second preceding calendar month by the Department, and not
19 including any amount which the Department determines is
20 necessary to offset any amounts which are payable to a
21 different taxing body but were erroneously paid to the
22 municipality or county, and not including any amounts that are
23 transferred to the STAR Bonds Revenue Fund. Within 10 days
24 after receipt, by the Comptroller, of the disbursement
25 certification to the municipalities and counties, provided for
26 in this Section to be given to the Comptroller by the

1 Department, the Comptroller shall cause the orders to be drawn
2 for the respective amounts in accordance with the directions
3 contained in such certification.

4 When certifying the amount of monthly disbursement to a
5 municipality or county under this Section, the Department
6 shall increase or decrease that amount by an amount necessary
7 to offset any misallocation of previous disbursements. The
8 offset amount shall be the amount erroneously disbursed within
9 the 6 months preceding the time a misallocation is discovered.

10 The provisions directing the distributions from the
11 special fund in the State treasury ~~Treasury~~ provided for in
12 this Section shall constitute an irrevocable and continuing
13 appropriation of all amounts as provided herein. The State
14 Treasurer and State Comptroller are hereby authorized to make
15 distributions as provided in this Section.

16 In construing any development, redevelopment, annexation,
17 preannexation, or other lawful agreement in effect prior to
18 September 1, 1990, which describes or refers to receipts from
19 a county or municipal retailers' occupation tax, use tax or
20 service occupation tax which now cannot be imposed, such
21 description or reference shall be deemed to include the
22 replacement revenue for such abolished taxes, distributed from
23 the Local Government Tax Fund.

24 As soon as possible after March 8, 2013 (the effective
25 date of Public Act 98-3) ~~this amendatory Act of the 98th~~
26 ~~General Assembly~~, the State Comptroller shall order and the

1 State Treasurer shall transfer \$6,600,000 from the Local
2 Government Tax Fund to the Illinois State Medical Disciplinary
3 Fund.

4 (Source: P.A. 102-700, Article 60, Section 60-10, eff.
5 4-19-22; 102-700, Article 65, Section 65-15, eff. 4-19-22;
6 revised 6-2-22.)

7 (30 ILCS 105/6z-20) (from Ch. 127, par. 142z-20)

8 Sec. 6z-20. County and Mass Transit District Fund. Of the
9 money received from the 6.25% general rate (~~and, beginning~~
10 ~~July 1, 2000 and through December 31, 2000,~~ the 1.25% rate on
11 motor fuel, and gasohol, and ~~and beginning on August 6, 2010~~
12 ~~through August 15, 2010, and beginning again on August 5, 2022~~
13 ~~through August 14, 2022, the 1.25% rate on sales tax holiday~~
14 ~~items~~ if the tax is imposed at the rate of 1.25% on those
15 items) on sales subject to taxation under the Retailers'
16 Occupation Tax Act and Service Occupation Tax Act and paid
17 into the County and Mass Transit District Fund, distribution
18 to the Regional Transportation Authority tax fund, created
19 pursuant to Section 4.03 of the Regional Transportation
20 Authority Act, for deposit therein shall be made based upon
21 the retail sales occurring in a county having more than
22 3,000,000 inhabitants. The remainder shall be distributed to
23 each county having 3,000,000 or fewer inhabitants based upon
24 the retail sales occurring in each such county.

25 For the purpose of determining allocation to the local

1 government unit, a retail sale by a producer of coal or other
2 mineral mined in Illinois is a sale at retail at the place
3 where the coal or other mineral mined in Illinois is extracted
4 from the earth. This paragraph does not apply to coal or other
5 mineral when it is delivered or shipped by the seller to the
6 purchaser at a point outside Illinois so that the sale is
7 exempt under the United States Constitution as a sale in
8 interstate or foreign commerce.

9 Of the money received from the 6.25% general use tax rate
10 on tangible personal property which is purchased outside
11 Illinois at retail from a retailer and which is titled or
12 registered by any agency of this State's government and paid
13 into the County and Mass Transit District Fund, the amount for
14 which Illinois addresses for titling or registration purposes
15 are given as being in each county having more than 3,000,000
16 inhabitants shall be distributed into the Regional
17 Transportation Authority tax fund, created pursuant to Section
18 4.03 of the Regional Transportation Authority Act. The
19 remainder of the money paid from such sales shall be
20 distributed to each county based on sales for which Illinois
21 addresses for titling or registration purposes are given as
22 being located in the county. Any money paid into the Regional
23 Transportation Authority Occupation and Use Tax Replacement
24 Fund from the County and Mass Transit District Fund prior to
25 January 14, 1991, which has not been paid to the Authority
26 prior to that date, shall be transferred to the Regional

1 Transportation Authority tax fund.

2 Whenever the Department determines that a refund of money
3 paid into the County and Mass Transit District Fund should be
4 made to a claimant instead of issuing a credit memorandum, the
5 Department shall notify the State Comptroller, who shall cause
6 the order to be drawn for the amount specified, and to the
7 person named, in such notification from the Department. Such
8 refund shall be paid by the State Treasurer out of the County
9 and Mass Transit District Fund.

10 As soon as possible after the first day of each month,
11 beginning January 1, 2011, upon certification of the
12 Department of Revenue, the Comptroller shall order
13 transferred, and the Treasurer shall transfer, to the STAR
14 Bonds Revenue Fund the local sales tax increment, as defined
15 in the Innovation Development and Economy Act, collected
16 during the second preceding calendar month for sales within a
17 STAR bond district and deposited into the County and Mass
18 Transit District Fund, less 3% of that amount, which shall be
19 transferred into the Tax Compliance and Administration Fund
20 and shall be used by the Department, subject to appropriation,
21 to cover the costs of the Department in administering the
22 Innovation Development and Economy Act.

23 After the monthly transfer to the STAR Bonds Revenue Fund,
24 on or before the 25th day of each calendar month, the
25 Department shall prepare and certify to the Comptroller the
26 disbursement of stated sums of money to the Regional

1 Transportation Authority and to named counties, the counties
2 to be those entitled to distribution, as hereinabove provided,
3 of taxes or penalties paid to the Department during the second
4 preceding calendar month. The amount to be paid to the
5 Regional Transportation Authority and each county having
6 3,000,000 or fewer inhabitants shall be the amount (not
7 including credit memoranda) collected during the second
8 preceding calendar month by the Department and paid into the
9 County and Mass Transit District Fund, plus an amount the
10 Department determines is necessary to offset any amounts which
11 were erroneously paid to a different taxing body, and not
12 including an amount equal to the amount of refunds made during
13 the second preceding calendar month by the Department, and not
14 including any amount which the Department determines is
15 necessary to offset any amounts which were payable to a
16 different taxing body but were erroneously paid to the
17 Regional Transportation Authority or county, and not including
18 any amounts that are transferred to the STAR Bonds Revenue
19 Fund, less 1.5% of the amount to be paid to the Regional
20 Transportation Authority, which shall be transferred into the
21 Tax Compliance and Administration Fund. The Department, at the
22 time of each monthly disbursement to the Regional
23 Transportation Authority, shall prepare and certify to the
24 State Comptroller the amount to be transferred into the Tax
25 Compliance and Administration Fund under this Section. Within
26 10 days after receipt, by the Comptroller, of the disbursement

1 certification to the Regional Transportation Authority,
2 counties, and the Tax Compliance and Administration Fund
3 provided for in this Section to be given to the Comptroller by
4 the Department, the Comptroller shall cause the orders to be
5 drawn for the respective amounts in accordance with the
6 directions contained in such certification.

7 When certifying the amount of a monthly disbursement to
8 the Regional Transportation Authority or to a county under
9 this Section, the Department shall increase or decrease that
10 amount by an amount necessary to offset any misallocation of
11 previous disbursements. The offset amount shall be the amount
12 erroneously disbursed within the 6 months preceding the time a
13 misallocation is discovered.

14 The provisions directing the distributions from the
15 special fund in the State Treasury provided for in this
16 Section and from the Regional Transportation Authority tax
17 fund created by Section 4.03 of the Regional Transportation
18 Authority Act shall constitute an irrevocable and continuing
19 appropriation of all amounts as provided herein. The State
20 Treasurer and State Comptroller are hereby authorized to make
21 distributions as provided in this Section.

22 In construing any development, redevelopment, annexation,
23 preannexation or other lawful agreement in effect prior to
24 September 1, 1990, which describes or refers to receipts from
25 a county or municipal retailers' occupation tax, use tax or
26 service occupation tax which now cannot be imposed, such

1 description or reference shall be deemed to include the
2 replacement revenue for such abolished taxes, distributed from
3 the County and Mass Transit District Fund or Local Government
4 Distributive Fund, as the case may be.

5 (Source: P.A. 102-700, eff. 4-19-22.)

6 Section 10. The Use Tax Act is amended by changing
7 Sections 3-10 and 9 as follows:

8 (35 ILCS 105/3-10)

9 Sec. 3-10. Rate of tax. Unless otherwise provided in this
10 Section, the tax imposed by this Act is at the rate of 6.25% of
11 either the selling price or the fair market value, if any, of
12 the tangible personal property. In all cases where property
13 functionally used or consumed is the same as the property that
14 was purchased at retail, then the tax is imposed on the selling
15 price of the property. In all cases where property
16 functionally used or consumed is a by-product or waste product
17 that has been refined, manufactured, or produced from property
18 purchased at retail, then the tax is imposed on the lower of
19 the fair market value, if any, of the specific property so used
20 in this State or on the selling price of the property purchased
21 at retail. For purposes of this Section "fair market value"
22 means the price at which property would change hands between a
23 willing buyer and a willing seller, neither being under any
24 compulsion to buy or sell and both having reasonable knowledge

1 of the relevant facts. The fair market value shall be
2 established by Illinois sales by the taxpayer of the same
3 property as that functionally used or consumed, or if there
4 are no such sales by the taxpayer, then comparable sales or
5 purchases of property of like kind and character in Illinois.

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

10 Beginning on July 1, 2023, with respect to motor fuel, as
11 defined in Section 1.1 of the Motor Fuel Tax Law, and gasohol,
12 as defined in Section 3-40 of the Use Tax Act, the tax is
13 imposed at the rate of 1.25%.

14 Beginning on August 6, 2010 through August 15, 2010, and
15 beginning again on August 5, 2022 through August 14, 2022,
16 with respect to sales tax holiday items as defined in Section
17 3-6 of this Act, the tax is imposed at the rate of 1.25%.

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

1 With respect to majority blended ethanol fuel, the tax
2 imposed by this Act does not apply to the proceeds of sales
3 made on or after July 1, 2003 and on or before December 31,
4 2023 but applies to 100% of the proceeds of sales made
5 thereafter.

6 With respect to biodiesel blends with no less than 1% and
7 no more than 10% biodiesel, the tax imposed by this Act applies
8 to (i) 80% of the proceeds of sales made on or after July 1,
9 2003 and on or before December 31, 2018 and (ii) 100% of the
10 proceeds of sales made after December 31, 2018 and before
11 January 1, 2024. On and after January 1, 2024 and on or before
12 December 31, 2030, the taxation of biodiesel, renewable
13 diesel, and biodiesel blends shall be as provided in Section
14 3-5.1. If, at any time, however, the tax under this Act on
15 sales of biodiesel blends with no less than 1% and no more than
16 10% biodiesel is imposed at the rate of 1.25%, then the tax
17 imposed by this Act applies to 100% of the proceeds of sales of
18 biodiesel blends with no less than 1% and no more than 10%
19 biodiesel made during that time.

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

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

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

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

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

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

26 Notwithstanding any other provisions of this Act,

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

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

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

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

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

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

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

11 If the property that is purchased at retail from a
12 retailer is acquired outside Illinois and used outside
13 Illinois before being brought to Illinois for use here and is
14 taxable under this Act, the "selling price" on which the tax is
15 computed shall be reduced by an amount that represents a
16 reasonable allowance for depreciation for the period of prior
17 out-of-state use.

18 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;
19 102-4, eff. 4-27-21; 102-700, Article 20, Section 20-5, eff.
20 4-19-22; 102-700, Article 60, Section 60-15, eff. 4-19-22;
21 102-700, Article 65, Section 65-5, eff. 4-19-22; revised
22 5-27-22.)

23 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

24 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
25 and trailers that are required to be registered with an agency

1 of this State, each retailer required or authorized to collect
2 the tax imposed by this Act shall pay to the Department the
3 amount of such tax (except as otherwise provided) at the time
4 when he is required to file his return for the period during
5 which such tax was collected, less a discount of 2.1% prior to
6 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
7 per calendar year, whichever is greater, which is allowed to
8 reimburse the retailer for expenses incurred in collecting the
9 tax, keeping records, preparing and filing returns, remitting
10 the tax and supplying data to the Department on request. When
11 determining the discount allowed under this Section, retailers
12 shall include the amount of tax that would have been due at the
13 6.25% rate but for the 1.25% rate imposed on sales tax holiday
14 items under Public Act 102-700 ~~this amendatory Act of the~~
15 ~~102nd General Assembly~~. The discount under this Section is not
16 allowed for the 1.25% portion of taxes paid on aviation fuel
17 that is subject to the revenue use requirements of 49 U.S.C.
18 47107(b) and 49 U.S.C. 47133. When determining the discount
19 allowed under this Section, retailers shall include the amount
20 of tax that would have been due at the 1% rate but for the 0%
21 rate imposed under Public Act 102-700 ~~this amendatory Act of~~
22 ~~the 102nd General Assembly~~. In the case of retailers who
23 report and pay the tax on a transaction by transaction basis,
24 as provided in this Section, such discount shall be taken with
25 each such tax remittance instead of when such retailer files
26 his periodic return. The discount allowed under this Section

1 is allowed only for returns that are filed in the manner
2 required by this Act. The Department may disallow the discount
3 for retailers whose certificate of registration is revoked at
4 the time the return is filed, but only if the Department's
5 decision to revoke the certificate of registration has become
6 final. A retailer need not remit that part of any tax collected
7 by him to the extent that he is required to remit and does
8 remit the tax imposed by the Retailers' Occupation Tax Act,
9 with respect to the sale of the same property.

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

20 Except as provided in this Section, on or before the
21 twentieth day of each calendar month, such retailer shall file
22 a return for the preceding calendar month. Such return shall
23 be filed on forms prescribed by the Department and shall
24 furnish such information as the Department may reasonably
25 require. The return shall include the gross receipts on food
26 for human consumption that is to be consumed off the premises

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

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

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

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

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

1 may require.

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

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

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

24 Beginning October 1, 1993, a taxpayer who has an average
25 monthly tax liability of \$150,000 or more shall make all
26 payments required by rules of the Department by electronic

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

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

1 payments for a minimum of one year beginning on October 1.

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

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

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

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

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

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

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

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

25 If any such payment provided for in this Section exceeds
26 the taxpayer's liabilities under this Act, the Retailers'

1 Occupation Tax Act, the Service Occupation Tax Act and the
2 Service Use Tax Act, as shown by an original monthly return,
3 the Department shall issue to the taxpayer a credit memorandum
4 no later than 30 days after the date of payment, which
5 memorandum may be submitted by the taxpayer to the Department
6 in payment of tax liability subsequently to be remitted by the
7 taxpayer to the Department or be assigned by the taxpayer to a
8 similar taxpayer under this Act, the Retailers' Occupation Tax
9 Act, the Service Occupation Tax Act or the Service Use Tax Act,
10 in accordance with reasonable rules and regulations to be
11 prescribed by the Department, except that if such excess
12 payment is shown on an original monthly return and is made
13 after December 31, 1986, no credit memorandum shall be issued,
14 unless requested by the taxpayer. If no such request is made,
15 the taxpayer may credit such excess payment against tax
16 liability subsequently to be remitted by the taxpayer to the
17 Department under this Act, the Retailers' Occupation Tax Act,
18 the Service Occupation Tax Act or the Service Use Tax Act, in
19 accordance with reasonable rules and regulations prescribed by
20 the Department. If the Department subsequently determines that
21 all or any part of the credit taken was not actually due to the
22 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall
23 be reduced by 2.1% or 1.75% of the difference between the
24 credit taken and that actually due, and the taxpayer shall be
25 liable for penalties and interest on such difference.

26 If the retailer is otherwise required to file a monthly

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

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

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

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

1 In addition, with respect to motor vehicles, watercraft,
2 aircraft, and trailers that are required to be registered with
3 an agency of this State, except as otherwise provided in this
4 Section, every retailer selling this kind of tangible personal
5 property shall file, with the Department, upon a form to be
6 prescribed and supplied by the Department, a separate return
7 for each such item of tangible personal property which the
8 retailer sells, except that if, in the same transaction, (i) a
9 retailer of aircraft, watercraft, motor vehicles or trailers
10 transfers more than one aircraft, watercraft, motor vehicle or
11 trailer to another aircraft, watercraft, motor vehicle or
12 trailer retailer for the purpose of resale or (ii) a retailer
13 of aircraft, watercraft, motor vehicles, or trailers transfers
14 more than one aircraft, watercraft, motor vehicle, or trailer
15 to a purchaser for use as a qualifying rolling stock as
16 provided in Section 3-55 of this Act, then that seller may
17 report the transfer of all the aircraft, watercraft, motor
18 vehicles or trailers involved in that transaction to the
19 Department on the same uniform invoice-transaction reporting
20 return form. For purposes of this Section, "watercraft" means
21 a Class 2, Class 3, or Class 4 watercraft as defined in Section
22 3-2 of the Boat Registration and Safety Act, a personal
23 watercraft, or any boat equipped with an inboard motor.

24 In addition, with respect to motor vehicles, watercraft,
25 aircraft, and trailers that are required to be registered with
26 an agency of this State, every person who is engaged in the

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

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

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

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

26 Such transaction reporting return shall be filed not later

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

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

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

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

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

25 Where a retailer collects the tax with respect to the
26 selling price of tangible personal property which he sells and

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

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

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

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

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

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

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

20 Beginning January 1, 1990, each month the Department shall
21 pay into the State and Local Sales Tax Reform Fund, a special
22 fund in the State Treasury, 20% of the net revenue realized for
23 the preceding month from the 6.25% general rate on the selling
24 price of tangible personal property, other than (i) tangible
25 personal property which is purchased outside Illinois at
26 retail from a retailer and which is titled or registered by an

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

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

17 Beginning August 1, 2000, and beginning again on August 1,
18 2023, each month the Department shall pay into the State and
19 Local Sales Tax Reform Fund 100% of the net revenue realized
20 for the preceding month from the 1.25% rate on the selling
21 price of motor fuel and gasohol. If, in any month, the tax on
22 sales tax holiday items, as defined in Section 3-6, is imposed
23 at the rate of 1.25%, then the Department shall pay 100% of the
24 net revenue realized for that month from the 1.25% rate on the
25 selling price of sales tax holiday items into the State and
26 Local Sales Tax Reform Fund.

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

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

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

24 Beginning July 1, 2013, each month the Department shall
25 pay into the Underground Storage Tank Fund from the proceeds
26 collected under this Act, the Service Use Tax Act, the Service

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

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

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

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

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

1 of the preceding sentence. The moneys received by the
 2 Department pursuant to this Act and required to be deposited
 3 into the Build Illinois Fund are subject to the pledge, claim
 4 and charge set forth in Section 12 of the Build Illinois Bond
 5 Act.

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

18	Fiscal Year	Total Deposit
19	1993	\$0
20	1994	53,000,000
21	1995	58,000,000
22	1996	61,000,000
23	1997	64,000,000
24	1998	68,000,000
25	1999	71,000,000
26	2000	75,000,000

1	2001	80,000,000
2	2002	93,000,000
3	2003	99,000,000
4	2004	103,000,000
5	2005	108,000,000
6	2006	113,000,000
7	2007	119,000,000
8	2008	126,000,000
9	2009	132,000,000
10	2010	139,000,000
11	2011	146,000,000
12	2012	153,000,000
13	2013	161,000,000
14	2014	170,000,000
15	2015	179,000,000
16	2016	189,000,000
17	2017	199,000,000
18	2018	210,000,000
19	2019	221,000,000
20	2020	233,000,000
21	2021	300,000,000
22	2022	300,000,000
23	2023	300,000,000
24	2024	300,000,000
25	2025	300,000,000
26	2026	300,000,000

1	2027	375,000,000
2	2028	375,000,000
3	2029	375,000,000
4	2030	375,000,000
5	2031	375,000,000
6	2032	375,000,000
7	2033	375,000,000
8	2034	375,000,000
9	2035	375,000,000
10	2036	450,000,000

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

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

1 required under this Section for previous months and years,
2 shall be deposited into the McCormick Place Expansion Project
3 Fund, until the full amount requested for the fiscal year, but
4 not in excess of the amount specified above as "Total
5 Deposit", has been deposited.

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

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

1 Subject to payment of amounts into the Build Illinois Fund
2 and the McCormick Place Expansion Project Fund pursuant to the
3 preceding paragraphs or in any amendments thereto hereafter
4 enacted, beginning with the receipt of the first report of
5 taxes paid by an eligible business and continuing for a
6 25-year period, the Department shall each month pay into the
7 Energy Infrastructure Fund 80% of the net revenue realized
8 from the 6.25% general rate on the selling price of
9 Illinois-mined coal that was sold to an eligible business. For
10 purposes of this paragraph, the term "eligible business" means
11 a new electric generating facility certified pursuant to
12 Section 605-332 of the Department of Commerce and Economic
13 Opportunity Law of the Civil Administrative Code of Illinois.

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

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

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

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

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

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

1	2040	\$407,400,000
2	2041	\$419,600,000
3	2042	\$432,200,000
4	2043	\$445,100,000

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

1 ~~Administration Fund as provided in this Section, the~~
2 ~~Department shall pay each month into the Road Fund the amount~~
3 ~~estimated to represent 48% of the net revenue realized from~~
4 ~~the taxes imposed on motor fuel and gasohol. Beginning July 1,~~
5 ~~2024 and until July 1, 2025, subject to the payment of amounts~~
6 ~~into the State and Local Sales Tax Reform Fund, the Build~~
7 ~~Illinois Fund, the McCormick Place Expansion Project Fund, the~~
8 ~~Illinois Tax Increment Fund, the Energy Infrastructure Fund,~~
9 ~~and the Tax Compliance and Administration Fund as provided in~~
10 ~~this Section, the Department shall pay each month into the~~
11 ~~Road Fund the amount estimated to represent 64% of the net~~
12 ~~revenue realized from the taxes imposed on motor fuel and~~
13 ~~gasohol. Beginning on July 1, 2025, subject to the payment of~~
14 ~~amounts into the State and Local Sales Tax Reform Fund, the~~
15 ~~Build Illinois Fund, the McCormick Place Expansion Project~~
16 ~~Fund, the Illinois Tax Increment Fund, the Energy~~
17 ~~Infrastructure Fund, and the Tax Compliance and Administration~~
18 ~~Fund as provided in this Section, the Department shall pay~~
19 ~~each month into the Road Fund the amount estimated to~~
20 ~~represent 80% of the net revenue realized from the taxes~~
21 ~~imposed on motor fuel and gasohol. As used in this paragraph~~
22 "motor fuel" has the meaning given to that term in Section 1.1
23 of the Motor Fuel Tax Law, and "gasohol" has the meaning given
24 to that term in Section 3-40 of this Act.

25 Of the remainder of the moneys received by the Department
26 pursuant to this Act, 75% thereof shall be paid into the State

1 Treasury and 25% shall be reserved in a special account and
2 used only for the transfer to the Common School Fund as part of
3 the monthly transfer from the General Revenue Fund in
4 accordance with Section 8a of the State Finance Act.

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

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

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

23 (Source: P.A. 101-10, Article 15, Section 15-10, eff. 6-5-19;
24 101-10, Article 25, Section 25-105, eff. 6-5-19; 101-27, eff.
25 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
26 101-636, eff. 6-10-20; 102-700, Article 60, Section 60-15,

1 eff. 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;
2 102-1019, eff. 1-1-23; revised 12-13-22.)

3 Section 15. The Service Use Tax Act is amended by changing
4 Sections 3-10 and 9 as follows:

5 (35 ILCS 110/3-10) (from Ch. 120, par. 439.33-10)

6 Sec. 3-10. Rate of tax. Unless otherwise provided in this
7 Section, the tax imposed by this Act is at the rate of 6.25% of
8 the selling price of tangible personal property transferred as
9 an incident to the sale of service, but, for the purpose of
10 computing this tax, in no event shall the selling price be less
11 than the cost price of the property to the serviceman.

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

16 Beginning on July 1, 2023, with respect to motor fuel, as
17 defined in Section 1.1 of the Motor Fuel Tax Law, and gasohol,
18 as defined in Section 3-40 of the Use Tax Act, the tax is
19 imposed at the rate of 1.25%.

20 With respect to gasohol, as defined in the Use Tax Act, the
21 tax imposed by this Act applies to (i) 70% of the selling price
22 of property transferred as an incident to the sale of service
23 on or after January 1, 1990, and before July 1, 2003, (ii) 80%
24 of the selling price of property transferred as an incident to

1 the sale of service on or after July 1, 2003 and on or before
2 July 1, 2017, and (iii) 100% of the selling price thereafter.
3 If, at any time, however, the tax under this Act on sales of
4 gasohol, as defined in the Use Tax Act, is imposed at the rate
5 of 1.25%, then the tax imposed by this Act applies to 100% of
6 the proceeds of sales of gasohol made during that time.

7 With respect to majority blended ethanol fuel, as defined
8 in the Use Tax Act, the tax imposed by this Act does not apply
9 to the selling price of property transferred as an incident to
10 the sale of service on or after July 1, 2003 and on or before
11 December 31, 2023 but applies to 100% of the selling price
12 thereafter.

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

1 the proceeds of sales of biodiesel blends with no less than 1%
2 and no more than 10% biodiesel made during that time.

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

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

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

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

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

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

5 The tax shall also be imposed at the rate of 1% on
6 prescription and nonprescription medicines, drugs, medical
7 appliances, products classified as Class III medical devices
8 by the United States Food and Drug Administration that are
9 used for cancer treatment pursuant to a prescription, as well
10 as any accessories and components related to those devices,
11 modifications to a motor vehicle for the purpose of rendering
12 it usable by a person with a disability, and insulin, blood
13 sugar testing materials, syringes, and needles used by human
14 diabetics. For the purposes of this Section, until September
15 1, 2009: the term "soft drinks" means any complete, finished,
16 ready-to-use, non-alcoholic drink, whether carbonated or not,
17 including, but not limited to, soda water, cola, fruit juice,
18 vegetable juice, carbonated water, and all other preparations
19 commonly known as soft drinks of whatever kind or description
20 that are contained in any closed or sealed bottle, can,
21 carton, or container, regardless of size; but "soft drinks"
22 does not include coffee, tea, non-carbonated water, infant
23 formula, milk or milk products as defined in the Grade A
24 Pasteurized Milk and Milk Products Act, or drinks containing
25 50% or more natural fruit or vegetable juice.

26 Notwithstanding any other provisions of this Act,

1 beginning September 1, 2009, "soft drinks" means non-alcoholic
2 beverages that contain natural or artificial sweeteners. "Soft
3 drinks" does ~~do~~ not include beverages that contain milk or
4 milk products, soy, rice or similar milk substitutes, or
5 greater than 50% of vegetable or fruit juice by volume.

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

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

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

- 14 (A) a ~~A~~ "Drug Facts" panel; or
15 (B) a ~~A~~ statement of the "active ingredient(s)" with a
16 list of those ingredients contained in the compound,
17 substance or preparation.

18 Beginning on January 1, 2014 (the effective date of Public
19 Act 98-122), "prescription and nonprescription medicines and
20 drugs" includes medical cannabis purchased from a registered
21 dispensing organization under the Compassionate Use of Medical
22 Cannabis Program Act.

23 As used in this Section, "adult use cannabis" means
24 cannabis subject to tax under the Cannabis Cultivation
25 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law
26 and does not include cannabis subject to tax under the

1 Compassionate Use of Medical Cannabis Program Act.

2 If the property that is acquired from a serviceman is
3 acquired outside Illinois and used outside Illinois before
4 being brought to Illinois for use here and is taxable under
5 this Act, the "selling price" on which the tax is computed
6 shall be reduced by an amount that represents a reasonable
7 allowance for depreciation for the period of prior
8 out-of-state use.

9 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;
10 102-4, eff. 4-27-21; 102-16, eff. 6-17-21; 102-700, Article
11 20, Section 20-10, eff. 4-19-22; 102-700, Article 60, Section
12 60-20, eff. 4-19-22; revised 6-1-22.)

13 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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

1 been due at the 1% rate but for the 0% rate imposed under this
2 amendatory Act of the 102nd General Assembly. The discount
3 under this Section is not allowed for the 1.25% portion of
4 taxes paid on aviation fuel that is subject to the revenue use
5 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The
6 discount allowed under this Section is allowed only for
7 returns that are filed in the manner required by this Act. The
8 Department may disallow the discount for servicemen whose
9 certificate of registration is revoked at the time the return
10 is filed, but only if the Department's decision to revoke the
11 certificate of registration has become final. A serviceman
12 need not remit that part of any tax collected by him to the
13 extent that he is required to pay and does pay the tax imposed
14 by the Service Occupation Tax Act with respect to his sale of
15 service involving the incidental transfer by him of the same
16 property.

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

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

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

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

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

6 1. The name of the seller;

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

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

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

16 5. The amount of tax due;

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

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

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

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

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

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

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

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

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

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

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

1 payments in the manner authorized by the Department.

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

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

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

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

25 Notwithstanding any other provision in this Act concerning
26 the time within which a serviceman may file his return, in the

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

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

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

1 such tax to the Department when filing such return.

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

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

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

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

1 47133 are binding on the State.

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

14 Beginning August 1, 2000, and beginning again on August 1,
15 2023, each month the Department shall pay into the State and
16 Local Sales Tax Reform Fund 100% of the net revenue realized
17 for the preceding month from the 1.25% rate on the selling
18 price of motor fuel and gasohol.

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

26 Beginning July 1, 2013, each month the Department shall

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

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

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

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

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

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

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

20	Fiscal Year	Total Deposit
21	1993	\$0
22	1994	53,000,000
23	1995	58,000,000
24	1996	61,000,000
25	1997	64,000,000

1	1998	68,000,000
2	1999	71,000,000
3	2000	75,000,000
4	2001	80,000,000
5	2002	93,000,000
6	2003	99,000,000
7	2004	103,000,000
8	2005	108,000,000
9	2006	113,000,000
10	2007	119,000,000
11	2008	126,000,000
12	2009	132,000,000
13	2010	139,000,000
14	2011	146,000,000
15	2012	153,000,000
16	2013	161,000,000
17	2014	170,000,000
18	2015	179,000,000
19	2016	189,000,000
20	2017	199,000,000
21	2018	210,000,000
22	2019	221,000,000
23	2020	233,000,000
24	2021	300,000,000
25	2022	300,000,000
26	2023	300,000,000

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

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

22 Beginning July 20, 1993 and in each month of each fiscal
 23 year thereafter, one-eighth of the amount requested in the
 24 certificate of the Chairman of the Metropolitan Pier and
 25 Exposition Authority for that fiscal year, less the amount
 26 deposited into the McCormick Place Expansion Project Fund by

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

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

22 Subject to payment of amounts into the Build Illinois Fund
23 and the McCormick Place Expansion Project Fund pursuant to the
24 preceding paragraphs or in any amendments thereto hereafter
25 enacted, beginning July 1, 1993 and ending on September 30,
26 2013, the Department shall each month pay into the Illinois

1 Tax Increment Fund 0.27% of 80% of the net revenue realized for
2 the preceding month from the 6.25% general rate on the selling
3 price of tangible personal property.

4 Subject to payment of amounts into the Build Illinois Fund
5 and the McCormick Place Expansion Project Fund pursuant to the
6 preceding paragraphs or in any amendments thereto hereafter
7 enacted, beginning with the receipt of the first report of
8 taxes paid by an eligible business and continuing for a
9 25-year period, the Department shall each month pay into the
10 Energy Infrastructure Fund 80% of the net revenue realized
11 from the 6.25% general rate on the selling price of
12 Illinois-mined coal that was sold to an eligible business. For
13 purposes of this paragraph, the term "eligible business" means
14 a new electric generating facility certified pursuant to
15 Section 605-332 of the Department of Commerce and Economic
16 Opportunity Law of the Civil Administrative Code of Illinois.

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

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

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

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

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

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

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

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

1 ~~Sales Tax Reform Fund, the Build Illinois Fund, the McCormick~~
2 ~~Place Expansion Project Fund, the Illinois Tax Increment Fund,~~
3 ~~the Energy Infrastructure Fund, and the Tax Compliance and~~
4 ~~Administration Fund as provided in this Section, the~~
5 ~~Department shall pay each month into the Road Fund the amount~~
6 ~~estimated to represent 48% of the net revenue realized from~~
7 ~~the taxes imposed on motor fuel and gasohol. Beginning July 1,~~
8 ~~2024 and until July 1, 2025, subject to the payment of amounts~~
9 ~~into the State and Local Sales Tax Reform Fund, the Build~~
10 ~~Illinois Fund, the McCormick Place Expansion Project Fund, the~~
11 ~~Illinois Tax Increment Fund, the Energy Infrastructure Fund,~~
12 ~~and the Tax Compliance and Administration Fund as provided in~~
13 ~~this Section, the Department shall pay each month into the~~
14 ~~Road Fund the amount estimated to represent 64% of the net~~
15 ~~revenue realized from the taxes imposed on motor fuel and~~
16 ~~gasohol. Beginning on July 1, 2025, subject to the payment of~~
17 ~~amounts into the State and Local Sales Tax Reform Fund, the~~
18 ~~Build Illinois Fund, the McCormick Place Expansion Project~~
19 ~~Fund, the Illinois Tax Increment Fund, the Energy~~
20 ~~Infrastructure Fund, and the Tax Compliance and Administration~~
21 ~~Fund as provided in this Section, the Department shall pay~~
22 ~~each month into the Road Fund the amount estimated to~~
23 ~~represent 80% of the net revenue realized from the taxes~~
24 ~~imposed on motor fuel and gasohol. As used in this paragraph~~
25 "motor fuel" has the meaning given to that term in Section 1.1
26 of the Motor Fuel Tax Law, and "gasohol" has the meaning given

1 to that term in Section 3-40 of the Use Tax Act.

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

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

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

20 (Source: P.A. 101-10, Article 15, Section 15-15, eff. 6-5-19;
21 101-10, Article 25, Section 25-110, eff. 6-5-19; 101-27, eff.
22 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
23 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

24 Section 20. The Service Occupation Tax Act is amended by
25 changing Sections 3-10 and 9 as follows:

1 (35 ILCS 115/3-10) (from Ch. 120, par. 439.103-10)

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

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

24 Beginning on July 1, 2023, with respect to motor fuel, as
25 defined in Section 1.1 of the Motor Fuel Tax Law, and gasohol,

1 as defined in Section 3-40 of the Use Tax Act, the tax is
2 imposed at the rate of 1.25%.

3 With respect to gasohol, as defined in the Use Tax Act, the
4 tax imposed by this Act shall apply to (i) 70% of the cost
5 price of property transferred as an incident to the sale of
6 service on or after January 1, 1990, and before July 1, 2003,
7 (ii) 80% of the selling price of property transferred as an
8 incident to the sale of service on or after July 1, 2003 and on
9 or before July 1, 2017, and (iii) 100% of the cost price
10 thereafter. If, at any time, however, the tax under this Act on
11 sales of gasohol, as defined in the Use Tax Act, is imposed at
12 the rate of 1.25%, then the tax imposed by this Act applies to
13 100% of the proceeds of sales of gasohol made during that time.

14 With respect to majority blended ethanol fuel, as defined
15 in the Use Tax Act, the tax imposed by this Act does not apply
16 to the selling price of property transferred as an incident to
17 the sale of service on or after July 1, 2003 and on or before
18 December 31, 2023 but applies to 100% of the selling price
19 thereafter.

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

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

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

20 At the election of any registered serviceman made for each
21 fiscal year, sales of service in which the aggregate annual
22 cost price of tangible personal property transferred as an
23 incident to the sales of service is less than 35%, or 75% in
24 the case of servicemen transferring prescription drugs or
25 servicemen engaged in graphic arts production, of the
26 aggregate annual total gross receipts from all sales of

1 service, the tax imposed by this Act shall be based on the
2 serviceman's cost price of the tangible personal property
3 transferred incident to the sale of those services.

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

21 Beginning on July 1, 2022 and until July 1, 2023, the tax
22 shall be imposed at the rate of 0% on food prepared for
23 immediate consumption and transferred incident to a sale of
24 service subject to this Act or the Service Use Tax Act by an
25 entity licensed under the Hospital Licensing Act, the Nursing
26 Home Care Act, the Assisted Living and Shared Housing Act, the

1 ID/DD Community Care Act, the MC/DD Act, the Specialized
2 Mental Health Rehabilitation Act of 2013, or the Child Care
3 Act of 1969, or an entity that holds a permit issued pursuant
4 to the Life Care Facilities Act. Beginning July 1, 2022 and
5 until July 1, 2023, the tax shall also be imposed at the rate
6 of 0% on food for human consumption that is to be consumed off
7 the premises where it is sold (other than alcoholic beverages,
8 food consisting of or infused with adult use cannabis, soft
9 drinks, and food that has been prepared for immediate
10 consumption and is not otherwise included in this paragraph).

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

1 container, regardless of size; but "soft drinks" does not
2 include coffee, tea, non-carbonated water, infant formula,
3 milk or milk products as defined in the Grade A Pasteurized
4 Milk and Milk Products Act, or drinks containing 50% or more
5 natural fruit or vegetable juice.

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

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

24 Notwithstanding any other provisions of this Act,
25 beginning September 1, 2009, "food for human consumption that
26 is to be consumed off the premises where it is sold" does not

1 include candy. For purposes of this Section, "candy" means a
2 preparation of sugar, honey, or other natural or artificial
3 sweeteners in combination with chocolate, fruits, nuts or
4 other ingredients or flavorings in the form of bars, drops, or
5 pieces. "Candy" does not include any preparation that contains
6 flour or requires refrigeration.

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

- 20 (A) a ~~A~~ "Drug Facts" panel; or
21 (B) a ~~A~~ statement of the "active ingredient(s)" with a
22 list of those ingredients contained in the compound,
23 substance or preparation.

24 Beginning on January 1, 2014 (the effective date of Public
25 Act 98-122), "prescription and nonprescription medicines and
26 drugs" includes medical cannabis purchased from a registered

1 dispensing organization under the Compassionate Use of Medical
2 Cannabis Program Act.

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

8 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;
9 102-4, eff. 4-27-21; 102-16, eff. 6-17-21; 102-700, Article
10 20, Section 20-15, eff. 4-19-22; 102-700, Article 60, Section
11 60-25, eff. 4-19-22; revised 6-1-22.)

12 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

13 Sec. 9. Each serviceman required or authorized to collect
14 the tax herein imposed shall pay to the Department the amount
15 of such tax at the time when he is required to file his return
16 for the period during which such tax was collectible, less a
17 discount of 2.1% prior to January 1, 1990, and 1.75% on and
18 after January 1, 1990, or \$5 per calendar year, whichever is
19 greater, which is allowed to reimburse the serviceman for
20 expenses incurred in collecting the tax, keeping records,
21 preparing and filing returns, remitting the tax and supplying
22 data to the Department on request. When determining the
23 discount allowed under this Section, servicemen shall include
24 the amount of tax that would have been due at the 1% rate but
25 for the 0% rate imposed under this amendatory Act of the 102nd

1 General Assembly. The discount under this Section is not
2 allowed for the 1.25% portion of taxes paid on aviation fuel
3 that is subject to the revenue use requirements of 49 U.S.C.
4 47107(b) and 49 U.S.C. 47133. The discount allowed under this
5 Section is allowed only for returns that are filed in the
6 manner required by this Act. The Department may disallow the
7 discount for servicemen whose certificate of registration is
8 revoked at the time the return is filed, but only if the
9 Department's decision to revoke the certificate of
10 registration has become final.

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

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

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

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

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

8 1. The name of the seller;

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

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

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

18 5. The amount of tax due;

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

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

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

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

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

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

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

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

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

25 If the serviceman's average monthly tax liability to the
26 Department does not exceed \$50, the Department may authorize

1 his returns to be filed on an annual basis, with the return for
2 a given year being due by January 20 of the following year.

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

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

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

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

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

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

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

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

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

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

25 Where the serviceman has more than one business registered
26 with the Department under separate registrations hereunder,

1 such serviceman shall file separate returns for each
2 registered business.

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

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

14 Beginning August 1, 2000, and beginning again on August 1,
15 2023, each month the Department shall pay into the County and
16 Mass Transit District Fund 20% of the net revenue realized for
17 the preceding month from the 1.25% rate on the selling price of
18 motor fuel and gasohol.

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

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

13 Beginning August 1, 2000, and beginning again on August 1,
14 2023, each month the Department shall pay into the Local
15 Government Tax Fund 80% of the net revenue realized for the
16 preceding month from the 1.25% rate on the selling price of
17 motor fuel and gasohol.

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

25 Beginning July 1, 2013, each month the Department shall
26 pay into the Underground Storage Tank Fund from the proceeds

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

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

19 Of the remainder of the moneys received by the Department
20 pursuant to this Act, (a) 1.75% thereof shall be paid into the
21 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
22 and after July 1, 1989, 3.8% thereof shall be paid into the
23 Build Illinois Fund; provided, however, that if in any fiscal
24 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
25 may be, of the moneys received by the Department and required
26 to be paid into the Build Illinois Fund pursuant to Section 3

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

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

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

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

19	Fiscal Year	Total Deposit
20	1993	\$0
21	1994	53,000,000
22	1995	58,000,000
23	1996	61,000,000
24	1997	64,000,000
25	1998	68,000,000

1	1999	71,000,000
2	2000	75,000,000
3	2001	80,000,000
4	2002	93,000,000
5	2003	99,000,000
6	2004	103,000,000
7	2005	108,000,000
8	2006	113,000,000
9	2007	119,000,000
10	2008	126,000,000
11	2009	132,000,000
12	2010	139,000,000
13	2011	146,000,000
14	2012	153,000,000
15	2013	161,000,000
16	2014	170,000,000
17	2015	179,000,000
18	2016	189,000,000
19	2017	199,000,000
20	2018	210,000,000
21	2019	221,000,000
22	2020	233,000,000
23	2021	300,000,000
24	2022	300,000,000
25	2023	300,000,000
26	2024	300,000,000

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

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

21 Beginning July 20, 1993 and in each month of each fiscal
22 year thereafter, one-eighth of the amount requested in the
23 certificate of the Chairman of the Metropolitan Pier and
24 Exposition Authority for that fiscal year, less the amount
25 deposited into the McCormick Place Expansion Project Fund by
26 the State Treasurer in the respective month under subsection

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

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

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

1 price of tangible personal property.

2 Subject to payment of amounts into the Build Illinois Fund
3 and the McCormick Place Expansion Project Fund pursuant to the
4 preceding paragraphs or in any amendments thereto hereafter
5 enacted, beginning with the receipt of the first report of
6 taxes paid by an eligible business and continuing for a
7 25-year period, the Department shall each month pay into the
8 Energy Infrastructure Fund 80% of the net revenue realized
9 from the 6.25% general rate on the selling price of
10 Illinois-mined coal that was sold to an eligible business. For
11 purposes of this paragraph, the term "eligible business" means
12 a new electric generating facility certified pursuant to
13 Section 605-332 of the Department of Commerce and Economic
14 Opportunity Law of the Civil Administrative Code of Illinois.

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

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

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

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

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

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

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

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

1 ~~Tax Fund, the Build Illinois Fund, the McCormick Place~~
2 ~~Expansion Project Fund, the Illinois Tax Increment Fund, the~~
3 ~~Energy Infrastructure Fund, and the Tax Compliance and~~
4 ~~Administration Fund as provided in this Section, the~~
5 ~~Department shall pay each month into the Road Fund the amount~~
6 ~~estimated to represent 48% of the net revenue realized from~~
7 ~~the taxes imposed on motor fuel and gasoline. Beginning July 1,~~
8 ~~2024 and until July 1, 2025, subject to the payment of amounts~~
9 ~~into the County and Mass Transit District Fund, the Local~~
10 ~~Government Tax Fund, the Build Illinois Fund, the McCormick~~
11 ~~Place Expansion Project Fund, the Illinois Tax Increment Fund,~~
12 ~~the Energy Infrastructure Fund, and the Tax Compliance and~~
13 ~~Administration Fund as provided in this Section, the~~
14 ~~Department shall pay each month into the Road Fund the amount~~
15 ~~estimated to represent 64% of the net revenue realized from~~
16 ~~the taxes imposed on motor fuel and gasoline. Beginning on July~~
17 ~~1, 2025, subject to the payment of amounts into the County and~~
18 ~~Mass Transit District Fund, the Local Government Tax Fund, the~~
19 ~~Build Illinois Fund, the McCormick Place Expansion Project~~
20 ~~Fund, the Illinois Tax Increment Fund, the Energy~~
21 ~~Infrastructure Fund, and the Tax Compliance and Administration~~
22 ~~Fund as provided in this Section, the Department shall pay~~
23 ~~each month into the Road Fund the amount estimated to~~
24 ~~represent 80% of the net revenue realized from the taxes~~
25 ~~imposed on motor fuel and gasoline. As used in this paragraph~~
26 "motor fuel" has the meaning given to that term in Section 1.1

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

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

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

1 taxpayer during such year, pay roll information of the
2 taxpayer's business during such year and any additional
3 reasonable information which the Department deems would be
4 helpful in determining the accuracy of the monthly, quarterly
5 or annual returns filed by such taxpayer as hereinbefore
6 provided for in this Section.

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

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

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

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

1 return may be liable for perjury.

2 The foregoing portion of this Section concerning the
3 filing of an annual information return shall not apply to a
4 serviceman who is not required to file an income tax return
5 with the United States Government.

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

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

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

25 (Source: P.A. 101-10, Article 15, Section 15-20, eff. 6-5-19;
26 101-10, Article 25, Section 25-115, eff. 6-5-19; 101-27, eff.

1 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
2 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

3 Section 25. The Retailers' Occupation Tax Act is amended
4 by changing Sections 2-10 and 3 as follows:

5 (35 ILCS 120/2-10)

6 Sec. 2-10. Rate of tax. Unless otherwise provided in this
7 Section, the tax imposed by this Act is at the rate of 6.25% of
8 gross receipts from sales of tangible personal property made
9 in the course of business.

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

14 Beginning on July 1, 2023, with respect to motor fuel, as
15 defined in Section 1.1 of the Motor Fuel Tax Law, and gasohol,
16 as defined in Section 3-40 of the Use Tax Act, the tax is
17 imposed at the rate of 1.25%.

18 Beginning on August 6, 2010 through August 15, 2010, and
19 beginning again on August 5, 2022 through August 14, 2022,
20 with respect to sales tax holiday items as defined in Section
21 2-8 of this Act, the tax is imposed at the rate of 1.25%.

22 Within 14 days after July 1, 2000 (the effective date of
23 Public Act 91-872) ~~this amendatory Act of the 91st General~~
24 ~~Assembly~~, each retailer of motor fuel and gasohol shall cause

1 the following notice to be posted in a prominently visible
2 place on each retail dispensing device that is used to
3 dispense motor fuel or gasohol in the State of Illinois: "As of
4 July 1, 2000, the State of Illinois has eliminated the State's
5 share of sales tax on motor fuel and gasohol through December
6 31, 2000. The price on this pump should reflect the
7 elimination of the tax." The notice shall be printed in bold
8 print on a sign that is no smaller than 4 inches by 8 inches.
9 The sign shall be clearly visible to customers. Any retailer
10 who fails to post or maintain a required sign through December
11 31, 2000 is guilty of a petty offense for which the fine shall
12 be \$500 per day per each retail premises where a violation
13 occurs.

14 With respect to gasohol, as defined in the Use Tax Act, the
15 tax imposed by this Act applies to (i) 70% of the proceeds of
16 sales made on or after January 1, 1990, and before July 1,
17 2003, (ii) 80% of the proceeds of sales made on or after July
18 1, 2003 and on or before July 1, 2017, and (iii) 100% of the
19 proceeds of sales made thereafter. If, at any time, however,
20 the tax under this Act on sales of gasohol, as defined in the
21 Use Tax Act, is imposed at the rate of 1.25%, then the tax
22 imposed by this Act applies to 100% of the proceeds of sales of
23 gasohol made during that time.

24 With respect to majority blended ethanol fuel, as defined
25 in the Use Tax Act, the tax imposed by this Act does not apply
26 to the proceeds of sales made on or after July 1, 2003 and on

1 or before December 31, 2023 but applies to 100% of the proceeds
2 of sales made thereafter.

3 With respect to biodiesel blends, as defined in the Use
4 Tax Act, with no less than 1% and no more than 10% biodiesel,
5 the tax imposed by this Act applies to (i) 80% of the proceeds
6 of sales made on or after July 1, 2003 and on or before
7 December 31, 2018 and (ii) 100% of the proceeds of sales made
8 after December 31, 2018 and before January 1, 2024. On and
9 after January 1, 2024 and on or before December 31, 2030, the
10 taxation of biodiesel, renewable diesel, and biodiesel blends
11 shall be as provided in Section 3-5.1 of the Use Tax Act. If,
12 at any time, however, the tax under this Act on sales of
13 biodiesel blends, as defined in the Use Tax Act, with no less
14 than 1% and no more than 10% biodiesel is imposed at the rate
15 of 1.25%, then the tax imposed by this Act applies to 100% of
16 the proceeds of sales of biodiesel blends with no less than 1%
17 and no more than 10% biodiesel made during that time.

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

26 Until July 1, 2022 and beginning again on July 1, 2023,

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

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

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

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

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

25 Notwithstanding any other provisions of this Act,
26 beginning September 1, 2009, "food for human consumption that

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

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

21 (A) a ~~A~~ "Drug Facts" panel; or

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

25 Beginning on January 1, 2014 (the effective date of Public
26 Act 98-122) ~~this amendatory Act of the 98th General Assembly,~~

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

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

10 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;
11 102-4, eff. 4-27-21; 102-700, Article 20, Section 20-20, eff.
12 4-19-22; 102-700, Article 60, Section 60-30, eff. 4-19-22;
13 102-700, Article 65, Section 65-10, eff. 4-19-22; revised
14 6-1-22.)

15 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

21 1. The name of the seller;

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

1 tangible personal property at retail in this State;

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

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

12 5. Deductions allowed by law;

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

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

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

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

8 9. The signature of the taxpayer; and

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

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

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

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

8 Prior to October 1, 2003, and on and after September 1,
9 2004 a retailer may accept a Manufacturer's Purchase Credit
10 certification from a purchaser in satisfaction of Use Tax as
11 provided in Section 3-85 of the Use Tax Act if the purchaser
12 provides the appropriate documentation as required by Section
13 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
14 certification, accepted by a retailer prior to October 1, 2003
15 and on and after September 1, 2004 as provided in Section 3-85
16 of the Use Tax Act, may be used by that retailer to satisfy
17 Retailers' Occupation Tax liability in the amount claimed in
18 the certification, not to exceed 6.25% of the receipts subject
19 to tax from a qualifying purchase. A Manufacturer's Purchase
20 Credit reported on any original or amended return filed under
21 this Act after October 20, 2003 for reporting periods prior to
22 September 1, 2004 shall be disallowed. Manufacturer's Purchase
23 Credit reported on annual returns due on or after January 1,
24 2005 will be disallowed for periods prior to September 1,
25 2004. No Manufacturer's Purchase Credit may be used after
26 September 30, 2003 through August 31, 2004 to satisfy any tax

1 liability imposed under this Act, including any audit
2 liability.

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

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

24 Every person engaged in the business of selling aviation
25 fuel at retail in this State during the preceding calendar
26 month shall, instead of reporting and paying tax as otherwise

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

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

24 Beginning on October 1, 2003, every distributor, importing
25 distributor, and manufacturer of alcoholic liquor as defined
26 in the Liquor Control Act of 1934, shall file a statement with

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

26 If a total amount of less than \$1 is payable, refundable or

1 creditable, such amount shall be disregarded if it is less
2 than 50 cents and shall be increased to \$1 if it is 50 cents or
3 more.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

25 Where the seller is a corporation, the return filed on
26 behalf of such corporation shall be signed by the president,

1 vice-president, secretary or treasurer or by the properly
2 accredited agent of such corporation.

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

7 Except as provided in this Section, the retailer filing
8 the return under this Section shall, at the time of filing such
9 return, pay to the Department the amount of tax imposed by this
10 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
11 on and after January 1, 1990, or \$5 per calendar year,
12 whichever is greater, which is allowed to reimburse the
13 retailer for the expenses incurred in keeping records,
14 preparing and filing returns, remitting the tax and supplying
15 data to the Department on request. On and after January 1,
16 2021, a certified service provider, as defined in the Leveling
17 the Playing Field for Illinois Retail Act, filing the return
18 under this Section on behalf of a remote retailer shall, at the
19 time of such return, pay to the Department the amount of tax
20 imposed by this Act less a discount of 1.75%. A remote retailer
21 using a certified service provider to file a return on its
22 behalf, as provided in the Leveling the Playing Field for
23 Illinois Retail Act, is not eligible for the discount. When
24 determining the discount allowed under this Section, retailers
25 shall include the amount of tax that would have been due at the
26 1% rate but for the 0% rate imposed under Public Act 102-700

1 ~~this amendatory Act of the 102nd General Assembly.~~ When
2 determining the discount allowed under this Section, retailers
3 shall include the amount of tax that would have been due at the
4 6.25% rate but for the 1.25% rate imposed on sales tax holiday
5 items under Public Act 102-700 ~~this amendatory Act of the~~
6 ~~102nd General Assembly.~~ The discount under this Section is not
7 allowed for the 1.25% portion of taxes paid on aviation fuel
8 that is subject to the revenue use requirements of 49 U.S.C.
9 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to
10 Section 2d of this Act shall be included in the amount on which
11 such 2.1% or 1.75% discount is computed. In the case of
12 retailers who report and pay the tax on a transaction by
13 transaction basis, as provided in this Section, such discount
14 shall be taken with each such tax remittance instead of when
15 such retailer files his periodic return. The discount allowed
16 under this Section is allowed only for returns that are filed
17 in the manner required by this Act. The Department may
18 disallow the discount for retailers whose certificate of
19 registration is revoked at the time the return is filed, but
20 only if the Department's decision to revoke the certificate of
21 registration has become final.

22 Before October 1, 2000, if the taxpayer's average monthly
23 tax liability to the Department under this Act, the Use Tax
24 Act, the Service Occupation Tax Act, and the Service Use Tax
25 Act, excluding any liability for prepaid sales tax to be
26 remitted in accordance with Section 2d of this Act, was

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

1 prior to January 1, 1987, each payment shall be in an amount
2 equal to 22.5% of the taxpayer's actual liability for the
3 month or 27.5% of the taxpayer's liability for the same
4 calendar month of the preceding year. If the month during
5 which such tax liability is incurred begins on or after
6 January 1, 1987 and prior to January 1, 1988, each payment
7 shall be in an amount equal to 22.5% of the taxpayer's actual
8 liability for the month or 26.25% of the taxpayer's liability
9 for the same calendar month of the preceding year. If the month
10 during which such tax liability is incurred begins on or after
11 January 1, 1988, and prior to January 1, 1989, or begins on or
12 after January 1, 1996, each payment shall be in an amount equal
13 to 22.5% of the taxpayer's actual liability for the month or
14 25% of the taxpayer's liability for the same calendar month of
15 the preceding year. If the month during which such tax
16 liability is incurred begins on or after January 1, 1989, and
17 prior to January 1, 1996, each payment shall be in an amount
18 equal to 22.5% of the taxpayer's actual liability for the
19 month or 25% of the taxpayer's liability for the same calendar
20 month of the preceding year or 100% of the taxpayer's actual
21 liability for the quarter monthly reporting period. The amount
22 of such quarter monthly payments shall be credited against the
23 final tax liability of the taxpayer's return for that month.
24 Before October 1, 2000, once applicable, the requirement of
25 the making of quarter monthly payments to the Department by
26 taxpayers having an average monthly tax liability of \$10,000

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

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

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

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

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

26 The provisions of this paragraph apply on and after

1 October 1, 2001. Without regard to whether a taxpayer is
2 required to make quarter monthly payments as specified above,
3 any taxpayer who is required by Section 2d of this Act to
4 collect and remit prepaid taxes and has collected prepaid
5 taxes that average in excess of \$20,000 per month during the
6 preceding 4 complete calendar quarters shall file a return
7 with the Department as required by Section 2f and shall make
8 payments to the Department on or before the 7th, 15th, 22nd and
9 last day of the month during which the liability is incurred.
10 Each payment shall be in an amount equal to 22.5% of the
11 taxpayer's actual liability for the month or 25% of the
12 taxpayer's liability for the same calendar month of the
13 preceding year. The amount of the quarter monthly payments
14 shall be credited against the final tax liability of the
15 taxpayer's return for that month filed under this Section or
16 Section 2f, as the case may be. Once applicable, the
17 requirement of the making of quarter monthly payments to the
18 Department pursuant to this paragraph shall continue until the
19 taxpayer's average monthly prepaid tax collections during the
20 preceding 4 complete calendar quarters (excluding the month of
21 highest liability and the month of lowest liability) is less
22 than \$19,000 or until such taxpayer's average monthly
23 liability to the Department as computed for each calendar
24 quarter of the 4 preceding complete calendar quarters is less
25 than \$20,000. If any such quarter monthly payment is not paid
26 at the time or in the amount required, the taxpayer shall be

1 liable for penalties and interest on such difference, except
2 insofar as the taxpayer has previously made payments for that
3 month in excess of the minimum payments previously due.

4 If any payment provided for in this Section exceeds the
5 taxpayer's liabilities under this Act, the Use Tax Act, the
6 Service Occupation Tax Act and the Service Use Tax Act, as
7 shown on an original monthly return, the Department shall, if
8 requested by the taxpayer, issue to the taxpayer a credit
9 memorandum no later than 30 days after the date of payment. The
10 credit evidenced by such credit memorandum may be assigned by
11 the taxpayer to a similar taxpayer under this Act, the Use Tax
12 Act, the Service Occupation Tax Act or the Service Use Tax Act,
13 in accordance with reasonable rules and regulations to be
14 prescribed by the Department. If no such request is made, the
15 taxpayer may credit such excess payment against tax liability
16 subsequently to be remitted to the Department under this Act,
17 the Use Tax Act, the Service Occupation Tax Act or the Service
18 Use Tax Act, in accordance with reasonable rules and
19 regulations prescribed by the Department. If the Department
20 subsequently determined that all or any part of the credit
21 taken was not actually due to the taxpayer, the taxpayer's
22 2.1% and 1.75% vendor's discount shall be reduced by 2.1% or
23 1.75% of the difference between the credit taken and that
24 actually due, and that taxpayer shall be liable for penalties
25 and interest on such difference.

26 If a retailer of motor fuel is entitled to a credit under

1 Section 2d of this Act which exceeds the taxpayer's liability
2 to the Department under this Act for the month for which the
3 taxpayer is filing a return, the Department shall issue the
4 taxpayer a credit memorandum for the excess.

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

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

18 Beginning August 1, 2000, and beginning again on August 1,
19 2023, each month the Department shall pay into the County and
20 Mass Transit District Fund 20% of the net revenue realized for
21 the preceding month from the 1.25% rate on the selling price of
22 motor fuel and gasohol. If, in any month, the tax on sales tax
23 holiday items, as defined in Section 2-8, is imposed at the
24 rate of 1.25%, then the Department shall pay 20% of the net
25 revenue realized for that month from the 1.25% rate on the
26 selling price of sales tax holiday items into the County and

1 Mass Transit District Fund.

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

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

22 Beginning August 1, 2000, and beginning again on August 1,
23 2023, each month the Department shall pay into the Local
24 Government Tax Fund 80% of the net revenue realized for the
25 preceding month from the 1.25% rate on the selling price of
26 motor fuel and gasohol. If, in any month, the tax on sales tax

1 holiday items, as defined in Section 2-8, is imposed at the
2 rate of 1.25%, then the Department shall pay 80% of the net
3 revenue realized for that month from the 1.25% rate on the
4 selling price of sales tax holiday items into the Local
5 Government Tax Fund.

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

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

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

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

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

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

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

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

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

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

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

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

1 Expansion Project Fund in the specified fiscal years.

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

1	2017	199,000,000
2	2018	210,000,000
3	2019	221,000,000
4	2020	233,000,000
5	2021	300,000,000
6	2022	300,000,000
7	2023	300,000,000
8	2024	300,000,000
9	2025	300,000,000
10	2026	300,000,000
11	2027	375,000,000
12	2028	375,000,000
13	2029	375,000,000
14	2030	375,000,000
15	2031	375,000,000
16	2032	375,000,000
17	2033	375,000,000
18	2034	375,000,000
19	2035	375,000,000
20	2036	450,000,000

21 and
22 each fiscal year
23 thereafter that bonds
24 are outstanding under
25 Section 13.2 of the
26 Metropolitan Pier and

1 Exposition Authority Act,
2 but not after fiscal year 2060.

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

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

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

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

11 Subject to payment of amounts into the Build Illinois Fund
12 and the McCormick Place Expansion Project Fund pursuant to the
13 preceding paragraphs or in any amendments thereto hereafter
14 enacted, beginning with the receipt of the first report of
15 taxes paid by an eligible business and continuing for a
16 25-year period, the Department shall each month pay into the
17 Energy Infrastructure Fund 80% of the net revenue realized
18 from the 6.25% general rate on the selling price of
19 Illinois-mined coal that was sold to an eligible business. For
20 purposes of this paragraph, the term "eligible business" means
21 a new electric generating facility certified pursuant to
22 Section 605-332 of the Department of Commerce and Economic
23 Opportunity Law of the Civil Administrative Code of Illinois.

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

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

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

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

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

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

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

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

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

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

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

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

1 gross receipts reported to the Department of Revenue for the
2 same period, the retailer shall attach to his annual return a
3 schedule showing a reconciliation of the 2 amounts and the
4 reasons for the difference. The retailer's annual return to
5 the Department shall also disclose the cost of goods sold by
6 the retailer during the year covered by such return, opening
7 and closing inventories of such goods for such year, costs of
8 goods used from stock or taken from stock and given away by the
9 retailer during such year, payroll information of the
10 retailer's business during such year and any additional
11 reasonable information which the Department deems would be
12 helpful in determining the accuracy of the monthly, quarterly
13 or annual returns filed by such retailer as provided for in
14 this Section.

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

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

25 (ii) On and after January 1, 1994, the taxpayer shall
26 be liable for a penalty as described in Section 3-4 of the

1 Uniform Penalty and Interest Act.

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

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

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

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

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

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

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

23 Any person engaged in the business of selling tangible
24 personal property at retail as a concessionaire or other type
25 of seller at the Illinois State Fair, county fairs, art shows,
26 flea markets and similar exhibitions or events, or any

1 transient merchants, as defined by Section 2 of the Transient
2 Merchant Act of 1987, may be required to make a daily report of
3 the amount of such sales to the Department and to make a daily
4 payment of the full amount of tax due. The Department shall
5 impose this requirement when it finds that there is a
6 significant risk of loss of revenue to the State at such an
7 exhibition or event. Such a finding shall be based on evidence
8 that a substantial number of concessionaires or other sellers
9 who are not residents of Illinois will be engaging in the
10 business of selling tangible personal property at retail at
11 the exhibition or event, or other evidence of a significant
12 risk of loss of revenue to the State. The Department shall
13 notify concessionaires and other sellers affected by the
14 imposition of this requirement. In the absence of notification
15 by the Department, the concessionaires and other sellers shall
16 file their returns as otherwise required in this Section.

17 (Source: P.A. 101-10, Article 15, Section 15-25, eff. 6-5-19;
18 101-10, Article 25, Section 25-120, eff. 6-5-19; 101-27, eff.
19 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
20 101-636, eff. 6-10-20; 102-634, eff. 8-27-21; 102-700, Article
21 60, Section 60-30, eff. 4-19-22; 102-700, Article 65, Section
22 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff.
23 1-1-23; revised 12-13-22.)

24 Section 99. Effective date. This Act takes effect upon
25 becoming law.