



## 102ND GENERAL ASSEMBLY

### State of Illinois

2021 and 2022

SB2058

Introduced 2/26/2021, by Sen. Omar Aquino

#### SYNOPSIS AS INTRODUCED:

35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/3	from Ch. 120, par. 442
35 ILCS 130/2	from Ch. 120, par. 453.2
35 ILCS 135/3	from Ch. 120, par. 453.33
35 ILCS 145/6	from Ch. 120, par. 481b.36
35 ILCS 505/2b	from Ch. 120, par. 418b
35 ILCS 505/6	from Ch. 120, par. 422
35 ILCS 505/6a	from Ch. 120, par. 422a
35 ILCS 630/6	from Ch. 120, par. 2006
235 ILCS 5/8-2	from Ch. 43, par. 159

Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Cigarette Tax Act, the Cigarette Use Tax Act, the Hotel Operators' Occupation Tax Act, the Motor Fuel Tax Law, the Telecommunications Excise Tax Act, and the Liquor Control Act of 1934. Provides that the vendor discount amount under those Acts shall be 1.75%. Provides that the vendor discount may not exceed \$1,000 per vendor in any calendar year. Effective immediately.

LRB102 17278 HLH 22750 b

1 AN ACT concerning revenue.

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

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

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

7 Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
8 and trailers that are required to be registered with an agency  
9 of this State, each retailer required or authorized to collect  
10 the tax imposed by this Act shall pay to the Department the  
11 amount of such tax (except as otherwise provided) at the time  
12 when he is required to file his return for the period during  
13 which such tax was collected, less a discount of 2.1% prior to  
14 January 1, 1990, and 1.75% on and after January 1, 1990, ~~or \$5~~  
15 ~~per calendar year, whichever is greater~~, which is allowed to  
16 reimburse the retailer for expenses incurred in collecting the  
17 tax, keeping records, preparing and filing returns, remitting  
18 the tax and supplying data to the Department on request. On and  
19 after January 1, 1990 and prior to January 1, 2020, in no event  
20 shall the discount allowed to any vendor be less than \$5 in any  
21 calendar year. On and after January 1, 2020, in no event shall  
22 the discount allowed to any vendor be less than \$5 in any  
23 calendar year or more than \$1,000 in any calendar year. The

1 discount under this Section is not allowed for the 1.25%  
2 portion of taxes paid on aviation fuel that is subject to the  
3 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
4 47133. In the case of retailers who report and pay the tax on a  
5 transaction by transaction basis, as provided in this Section,  
6 such discount shall be taken with each such tax remittance  
7 instead of when such retailer files his periodic return. The  
8 discount allowed under this Section is allowed only for  
9 returns that are filed in the manner required by this Act. The  
10 Department may disallow the discount for retailers whose  
11 certificate of registration is revoked at the time the return  
12 is filed, but only if the Department's decision to revoke the  
13 certificate of registration has become final. A retailer need  
14 not remit that part of any tax collected by him to the extent  
15 that he is required to remit and does remit the tax imposed by  
16 the Retailers' Occupation Tax Act, with respect to the sale of  
17 the same property.

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

1 period.

2 Except as provided in this Section, on or before the  
3 twentieth day of each calendar month, such retailer shall file  
4 a return for the preceding calendar month. Such return shall  
5 be filed on forms prescribed by the Department and shall  
6 furnish such information as the Department may reasonably  
7 require. On and after January 1, 2018, except for returns for  
8 motor vehicles, watercraft, aircraft, and trailers that are  
9 required to be registered with an agency of this State, with  
10 respect to retailers whose annual gross receipts average  
11 \$20,000 or more, all returns required to be filed pursuant to  
12 this Act shall be filed electronically. Retailers who  
13 demonstrate that they do not have access to the Internet or  
14 demonstrate hardship in filing electronically may petition the  
15 Department to waive the electronic filing requirement.

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

- 23 1. The name of the seller;
- 24 2. The address of the principal place of business from  
25 which he engages in the business of selling tangible  
26 personal property at retail in this State;

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

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

8           5. The amount of tax due;

9           5-5. The signature of the taxpayer; and

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

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

25          If a taxpayer fails to sign a return within 30 days after  
26          the proper notice and demand for signature by the Department,

1 the return shall be considered valid and any amount shown to be  
2 due on the return shall be deemed assessed.

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

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

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

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

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

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

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

22 Before October 1, 2000, if the taxpayer's average monthly  
23 tax liability to the Department under this Act, the Retailers'  
24 Occupation Tax Act, the Service Occupation Tax Act, the  
25 Service Use Tax Act was \$10,000 or more during the preceding 4  
26 complete calendar quarters, he shall file a return with the

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



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

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

1 likely to be long term. If any such quarter monthly payment is  
2 not paid at the time or in the amount required by this Section,  
3 then the taxpayer shall be liable for penalties and interest  
4 on the difference between the minimum amount due and the  
5 amount of such quarter monthly payment actually and timely  
6 paid, except insofar as the taxpayer has previously made  
7 payments for that month to the Department in excess of the  
8 minimum payments previously due as provided in this Section.  
9 The Department shall make reasonable rules and regulations to  
10 govern the quarter monthly payment amount and quarter monthly  
11 payment dates for taxpayers who file on other than a calendar  
12 monthly basis.

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

1 after December 31, 1986, no credit memorandum shall be issued,  
2 unless requested by the taxpayer. If no such request is made,  
3 the taxpayer may credit such excess payment against tax  
4 liability subsequently to be remitted by the taxpayer to the  
5 Department under this Act, the Retailers' Occupation Tax Act,  
6 the Service Occupation Tax Act or the Service Use Tax Act, in  
7 accordance with reasonable rules and regulations prescribed by  
8 the Department. If the Department subsequently determines that  
9 all or any part of the credit taken was not actually due to the  
10 taxpayer, the taxpayer's ~~2.1% or 1.75%~~ vendor's discount shall  
11 be reduced by ~~2.1% or 1.75%~~ of the difference between the  
12 credit taken and that actually due multiplied by the vendor  
13 discount amount, and the taxpayer shall be liable for  
14 penalties and interest on such difference.

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

26 If the retailer is otherwise required to file a monthly or

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

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

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

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

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

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

1 under this paragraph must be filed by electronic means in the  
2 manner and form as required by the Department.

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

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

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

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



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

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

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

1 of such delay by the retailer, and may (upon the Department  
2 being satisfied of the truth of such certification) transmit  
3 the information required by the transaction reporting return  
4 and the remittance for tax or proof of exemption directly to  
5 the Department and obtain his tax receipt or exemption  
6 determination, in which event the transaction reporting return  
7 and tax remittance (if a tax payment was required) shall be  
8 credited by the Department to the proper retailer's account  
9 with the Department, but without the 2.1% or 1.75% discount  
10 provided for in this Section being allowed. When the user pays  
11 the tax directly to the Department, he shall pay the tax in the  
12 same amount and in the same form in which it would be remitted  
13 if the tax had been remitted to the Department by the retailer.

14 Where a retailer collects the tax with respect to the  
15 selling price of tangible personal property which he sells and  
16 the purchaser thereafter returns such tangible personal  
17 property and the retailer refunds the selling price thereof to  
18 the purchaser, such retailer shall also refund, to the  
19 purchaser, the tax so collected from the purchaser. When  
20 filing his return for the period in which he refunds such tax  
21 to the purchaser, the retailer may deduct the amount of the tax  
22 so refunded by him to the purchaser from any other use tax  
23 which such retailer may be required to pay or remit to the  
24 Department, as shown by such return, if the amount of the tax  
25 to be deducted was previously remitted to the Department by  
26 such retailer. If the retailer has not previously remitted the

1 amount of such tax to the Department, he is entitled to no  
2 deduction under this Act upon refunding such tax to the  
3 purchaser.

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

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

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

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

1 imposed under this Act.

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

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

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

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

6 Beginning August 1, 2000, each month the Department shall  
7 pay into the State and Local Sales Tax Reform Fund 100% of the  
8 net revenue realized for the preceding month from the 1.25%  
9 rate on the selling price of motor fuel and gasohol. Beginning  
10 September 1, 2010, each month the Department shall pay into  
11 the State and Local Sales Tax Reform Fund 100% of the net  
12 revenue realized for the preceding month from the 1.25% rate  
13 on the selling price of sales tax holiday items.

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

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

1 are now taxed at 6.25%.

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

1 Downstate Public Transportation Act.

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

23	Fiscal Year.....	Total Deposit
24	2024 .....	\$200,000,000
25	2025 .....	\$206,000,000
26	2026 .....	\$212,200,000

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

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



1 2022 and until July 1, 2023, subject to the payment of amounts  
2 into the State and Local Sales Tax Reform Fund, the Build  
3 Illinois Fund, the McCormick Place Expansion Project Fund, the  
4 Illinois Tax Increment Fund, the Energy Infrastructure Fund,  
5 and the Tax Compliance and Administration Fund as provided in  
6 this Section, the Department shall pay each month into the  
7 Road Fund the amount estimated to represent 32% of the net  
8 revenue realized from the taxes imposed on motor fuel and  
9 gasohol. Beginning July 1, 2023 and until July 1, 2024,  
10 subject to the payment of amounts into the State and Local  
11 Sales Tax Reform Fund, the Build Illinois Fund, the McCormick  
12 Place Expansion Project Fund, the Illinois Tax Increment Fund,  
13 the Energy Infrastructure Fund, and the Tax Compliance and  
14 Administration Fund as provided in this Section, the  
15 Department shall pay each month into the Road Fund the amount  
16 estimated to represent 48% of the net revenue realized from  
17 the taxes imposed on motor fuel and gasohol. Beginning July 1,  
18 2024 and until July 1, 2025, subject to the payment of amounts  
19 into the State and Local Sales Tax Reform Fund, the Build  
20 Illinois Fund, the McCormick Place Expansion Project Fund, the  
21 Illinois Tax Increment Fund, the Energy Infrastructure Fund,  
22 and the Tax Compliance and Administration Fund as provided in  
23 this Section, the Department shall pay each month into the  
24 Road Fund the amount estimated to represent 64% of the net  
25 revenue realized from the taxes imposed on motor fuel and  
26 gasohol. Beginning on July 1, 2025, subject to the payment of

1 amounts into the State and Local Sales Tax Reform 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 Act, and "gasohol" has the meaning given  
11 to that term in Section 3-40 of this 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 and 25% shall be reserved in a special account and  
15 used only for the transfer to the Common School Fund as part of  
16 the monthly transfer from the General Revenue Fund in  
17 accordance with Section 8a of the State Finance Act.

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

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

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

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

10 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
11 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
12 15, Section 15-10, eff. 6-5-19; 101-10, Article 25, Section  
13 25-105, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
14 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

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

17 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

18 Sec. 9. Each serviceman required or authorized to collect  
19 the tax herein imposed shall pay to the Department the amount  
20 of such tax (except as otherwise provided) at the time when he  
21 is required to file his return for the period during which such  
22 tax was collected, less a discount of 2.1% prior to January 1,  
23 1990 and 1.75% on and after January 1, 1990, ~~or \$5 per calendar~~  
24 ~~year, whichever is greater,~~ which is allowed to reimburse the

1 serviceman for expenses incurred in collecting the tax,  
2 keeping records, preparing and filing returns, remitting the  
3 tax and supplying data to the Department on request. On and  
4 after January 1, 1990 and prior to January 1, 2020, in no event  
5 shall the discount allowed to any vendor be less than \$5 in any  
6 calendar year. On and after January 1, 2020, in no event shall  
7 the discount allowed to any vendor be less than \$5 in any  
8 calendar year or more than \$1,000 in any calendar year. The  
9 discount under this Section is not allowed for the 1.25%  
10 portion of taxes paid on aviation fuel that is subject to the  
11 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
12 47133. The discount allowed under this Section is allowed only  
13 for returns that are filed in the manner required by this Act.  
14 The Department may disallow the discount for servicemen whose  
15 certificate of registration is revoked at the time the return  
16 is filed, but only if the Department's decision to revoke the  
17 certificate of registration has become final. A serviceman  
18 need not remit that part of any tax collected by him to the  
19 extent that he is required to pay and does pay the tax imposed  
20 by the Service Occupation Tax Act with respect to his sale of  
21 service involving the incidental transfer by him of the same  
22 property.

23 Except as provided hereinafter in this Section, on or  
24 before the twentieth day of each calendar month, such  
25 serviceman shall file a return for the preceding calendar  
26 month in accordance with reasonable Rules and Regulations to

1 be promulgated by the Department. Such return shall be filed  
2 on a form prescribed by the Department and shall contain such  
3 information as the Department may reasonably require. On and  
4 after January 1, 2018, with respect to servicemen whose annual  
5 gross receipts average \$20,000 or more, all returns required  
6 to be filed pursuant to this Act shall be filed  
7 electronically. Servicemen who demonstrate that they do not  
8 have access to the Internet or demonstrate hardship in filing  
9 electronically may petition the Department to waive the  
10 electronic filing requirement.

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

- 18 1. The name of the seller;
- 19 2. The address of the principal place of business from  
20 which he engages in business as a serviceman in this  
21 State;
- 22 3. The total amount of taxable receipts received by  
23 him during the preceding calendar month, including  
24 receipts from charge and time sales, but less all  
25 deductions allowed by law;
- 26 4. The amount of credit provided in Section 2d of this

1 Act;

2 5. The amount of tax due;

3 5-5. The signature of the taxpayer; and

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

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

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

24 Notwithstanding any other provision of this Act to the  
25 contrary, servicemen subject to tax on cannabis shall file all  
26 cannabis tax returns and shall make all cannabis tax payments

1 by electronic means in the manner and form required by the  
2 Department.

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

1 rules of the Department by electronic funds transfer.

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

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

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

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

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



1 January 20 of the following year.

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

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

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

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

1 Tax, retailers' occupation tax or use tax which such  
2 serviceman may be required to pay or remit to the Department,  
3 as shown by such return, provided that the amount of the tax to  
4 be deducted shall previously have been remitted to the  
5 Department by such serviceman. If the serviceman shall not  
6 previously have remitted the amount of such tax to the  
7 Department, he shall be entitled to no deduction hereunder  
8 upon refunding such tax to the purchaser.

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

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

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

25 Beginning January 1, 1990, each month the Department shall  
26 pay into the State and Local Tax Reform Fund, a special fund in

1 the State Treasury, the net revenue realized for the preceding  
2 month from the 1% tax imposed under this Act.

3 Beginning January 1, 1990, each month the Department shall  
4 pay into the State and Local Sales Tax Reform Fund 20% of the  
5 net revenue realized for the preceding month from the 6.25%  
6 general rate on transfers of tangible personal property, other  
7 than (i) tangible personal property which is purchased outside  
8 Illinois at retail from a retailer and which is titled or  
9 registered by an agency of this State's government and (ii)  
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 For aviation fuel sold on or after December 1, 2019, each  
15 month the Department shall pay into the State Aviation Program  
16 Fund 20% of the net revenue realized for the preceding month  
17 from the 6.25% general rate on the selling price of aviation  
18 fuel, less an amount estimated by the Department to be  
19 required for refunds of the 20% portion of the tax on aviation  
20 fuel under this Act, which amount shall be deposited into the  
21 Aviation Fuel Sales Tax Refund Fund. The Department shall only  
22 pay moneys into the State Aviation Program Fund and the  
23 Aviation Fuel Sales Tax Refund Fund under this Act for so long  
24 as the revenue use requirements of 49 U.S.C. 47107(b) and 49  
25 U.S.C. 47133 are binding on the State.

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

1 pay into the State and Local Sales Tax Reform Fund 100% of the  
2 net revenue realized for the preceding month from the 1.25%  
3 rate on the selling price of motor fuel and gasohol.

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

7 Subject to payment of amounts into 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, beginning July 1, 1993 and ending on September 30,  
11 2013, the Department shall each month pay into the Illinois  
12 Tax Increment Fund 0.27% of 80% of the net revenue realized for  
13 the preceding month from the 6.25% general rate on the selling  
14 price of tangible personal property.

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

1 Opportunity Law of the Civil Administrative Code of Illinois.

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

21 Subject to payments of amounts into the Build Illinois  
22 Fund, the McCormick Place Expansion Project Fund, the Illinois  
23 Tax Increment Fund, the Energy Infrastructure Fund, and the  
24 Tax Compliance and Administration Fund as provided in this  
25 Section, beginning on July 1, 2018 the Department shall pay  
26 each month into the Downstate Public Transportation Fund the

1 moneys required to be so paid under Section 2-3 of the  
2 Downstate Public Transportation Act.

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

24	Fiscal Year.....	Total Deposit
25	2024 .....	\$200,000,000
26	2025 .....	\$206,000,000

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

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

1 the taxes imposed on motor fuel and gasohol. Beginning July 1,  
2 2022 and until July 1, 2023, subject to the payment of amounts  
3 into the State and Local Sales Tax Reform Fund, the Build  
4 Illinois Fund, the McCormick Place Expansion Project Fund, the  
5 Illinois Tax Increment Fund, the Energy Infrastructure Fund,  
6 and the Tax Compliance and Administration Fund as provided in  
7 this Section, the Department shall pay each month into the  
8 Road Fund the amount estimated to represent 32% of the net  
9 revenue realized from the taxes imposed on motor fuel and  
10 gasohol. Beginning July 1, 2023 and until July 1, 2024,  
11 subject to the payment of amounts into the State and Local  
12 Sales Tax Reform Fund, the Build Illinois Fund, the McCormick  
13 Place Expansion Project Fund, the Illinois Tax Increment Fund,  
14 the Energy Infrastructure Fund, and the Tax Compliance and  
15 Administration Fund as provided in this Section, the  
16 Department shall pay each month into the Road Fund the amount  
17 estimated to represent 48% of the net revenue realized from  
18 the taxes imposed on motor fuel and gasohol. Beginning July 1,  
19 2024 and until July 1, 2025, subject to the payment of amounts  
20 into the State and Local Sales Tax Reform Fund, the Build  
21 Illinois Fund, the McCormick Place Expansion Project Fund, the  
22 Illinois Tax Increment Fund, the Energy Infrastructure Fund,  
23 and the Tax Compliance and Administration Fund as provided in  
24 this Section, the Department shall pay each month into the  
25 Road Fund the amount estimated to represent 64% of the net  
26 revenue realized from the taxes imposed on motor fuel and

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

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

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



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

5 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
6 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
7 15, Section 15-15, eff. 6-5-19; 101-10, Article 25, Section  
8 25-110, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
9 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

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

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. On and after January 1, 1990  
23 and prior to January 1, 2020, in no event shall the discount  
24 allowed to any vendor be less than \$5 in any calendar year. On

1 and after January 1, 2020, in no event shall the discount  
2 allowed to any vendor be less than \$5 in any calendar year or  
3 more than \$1,000 in any calendar year. The discount under this  
4 Section is not allowed for the 1.25% portion of taxes paid on  
5 aviation fuel that is subject to the revenue use requirements  
6 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The discount  
7 allowed under this Section is allowed only for returns that  
8 are filed in the manner required by this Act. The Department  
9 may disallow the discount for servicemen whose certificate of  
10 registration is revoked at the time the return is filed, but  
11 only if the Department's decision to revoke the certificate of  
12 registration has become final.

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

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

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

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

16 1. The name of the seller;

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

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

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

26 5. The amount of tax due;

1           5-5. The signature of the taxpayer; and

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

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

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

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

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

23 If the serviceman's average monthly tax liability to the  
24 Department does not exceed \$200, the Department may authorize  
25 his returns to be filed on a quarter annual basis, with the  
26 return for January, February and March of a given year being

1 due by April 20 of such year; with the return for April, May  
2 and June of a given year being due by July 20 of such year;  
3 with the return for July, August and September of a given year  
4 being due by October 20 of such year, and with the return for  
5 October, November and December of a given year being due by  
6 January 20 of the following year.

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

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

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

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

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

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

25 Any taxpayer not required to make payments by electronic  
26 funds transfer may make payments by electronic funds transfer

1 with the permission of the Department.

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

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

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

26 If experience indicates such action to be practicable, the



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

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

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

14 Beginning January 1, 1990, each month the Department shall  
15 pay into the County and Mass Transit District Fund 4% of the  
16 revenue realized for the preceding month from the 6.25%  
17 general rate on sales of tangible personal property other than  
18 aviation fuel sold on or after December 1, 2019. This  
19 exception for aviation fuel only applies for so long as the  
20 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
21 47133 are binding on the State.

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

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

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

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

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

24 Beginning October 1, 2009, each month the Department shall  
25 pay into the Capital Projects Fund an amount that is equal to  
26 an amount estimated by the Department to represent 80% of the

1 net revenue realized for the preceding month from the sale of  
2 candy, grooming and hygiene products, and soft drinks that had  
3 been taxed at a rate of 1% prior to September 1, 2009 but that  
4 are now taxed at 6.25%.

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

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

25 Of the remainder of the moneys received by the Department  
26 pursuant to this Act, (a) 1.75% thereof shall be paid into the

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

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

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

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

25 Fiscal Year

Total Deposit

1	1993	\$0
2	1994	53,000,000
3	1995	58,000,000
4	1996	61,000,000
5	1997	64,000,000
6	1998	68,000,000
7	1999	71,000,000
8	2000	75,000,000
9	2001	80,000,000
10	2002	93,000,000
11	2003	99,000,000
12	2004	103,000,000
13	2005	108,000,000
14	2006	113,000,000
15	2007	119,000,000
16	2008	126,000,000
17	2009	132,000,000
18	2010	139,000,000
19	2011	146,000,000
20	2012	153,000,000
21	2013	161,000,000
22	2014	170,000,000
23	2015	179,000,000
24	2016	189,000,000
25	2017	199,000,000
26	2018	210,000,000

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

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



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

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

26           Subject to payment of amounts into the Build Illinois Fund

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

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

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

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

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

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

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

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

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

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

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

1 Infrastructure Fund, and the Tax Compliance and Administration  
2 Fund as provided in this Section, the Department shall pay  
3 each month into the Road Fund the amount estimated to  
4 represent 80% of the net revenue realized from the taxes  
5 imposed on motor fuel and gasohol. As used in this paragraph  
6 "motor fuel" has the meaning given to that term in Section 1.1  
7 of the Motor Fuel Tax Act, and "gasohol" has the meaning given  
8 to that term in Section 3-40 of the Use Tax Act.

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

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

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

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

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

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

26 The chief executive officer, proprietor, owner or highest



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

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

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

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

23 For greater simplicity of administration, it shall be  
24 permissible for manufacturers, importers and wholesalers whose  
25 products are sold by numerous servicemen in Illinois, and who  
26 wish to do so, to assume the responsibility for accounting and

1 paying to the Department all tax accruing under this Act with  
2 respect to such sales, if the servicemen who are affected do  
3 not make written objection to the Department to this  
4 arrangement.

5 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
6 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
7 15, Section 15-20, eff. 6-5-19; 101-10, Article 25, Section  
8 25-115, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
9 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

10 Section 25. The Retailers' Occupation Tax Act is amended  
11 by changing Section 3 as follows:

12 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

18 1. The name of the seller;

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

24 3. Total amount of receipts received by him during the

1 preceding calendar month or quarter, as the case may be,  
2 from sales of tangible personal property, and from  
3 services furnished, by him during such preceding calendar  
4 month or quarter;

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

10 5. Deductions allowed by law;

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

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

16 8. The amount of tax due;

17 9. The signature of the taxpayer; and

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

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

1 filing electronically may petition the Department to waive the  
2 electronic filing requirement.

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

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

10 Prior to October 1, 2003, and on and after September 1,  
11 2004 a retailer may accept a Manufacturer's Purchase Credit  
12 certification from a purchaser in satisfaction of Use Tax as  
13 provided in Section 3-85 of the Use Tax Act if the purchaser  
14 provides the appropriate documentation as required by Section  
15 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
16 certification, accepted by a retailer prior to October 1, 2003  
17 and on and after September 1, 2004 as provided in Section 3-85  
18 of the Use Tax Act, may be used by that retailer to satisfy  
19 Retailers' Occupation Tax liability in the amount claimed in  
20 the certification, not to exceed 6.25% of the receipts subject  
21 to tax from a qualifying purchase. A Manufacturer's Purchase  
22 Credit reported on any original or amended return filed under  
23 this Act after October 20, 2003 for reporting periods prior to  
24 September 1, 2004 shall be disallowed. Manufacturer's  
25 Purchaser Credit reported on annual returns due on or after  
26 January 1, 2005 will be disallowed for periods prior to

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

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

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

26 Every person engaged in the business of selling aviation

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

26 Notwithstanding any other provision in this Act concerning

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

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

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

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

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

26 Any retailer who sells only motor vehicles, watercraft,

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

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

1 Illinois Vehicle Code, and such other information as the  
2 Department may reasonably require.

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

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

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

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

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

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

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



1 with respect to such receipts.

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

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

10 Except as provided in this Section, the retailer filing  
11 the return under this Section shall, at the time of filing such  
12 return, pay to the Department the amount of tax imposed by this  
13 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
14 on and after January 1, 1990, ~~or \$5 per calendar year,~~  
15 ~~whichever is greater,~~ which is allowed to reimburse the  
16 retailer for the expenses incurred in keeping records,  
17 preparing and filing returns, remitting the tax and supplying  
18 data to the Department on request. On and after January 1, 1990  
19 and prior to January 1, 2020, in no event shall the discount  
20 allowed to any vendor be less than \$5 in any calendar year. On  
21 and after January 1, 2020, in no event shall the discount  
22 allowed to any vendor be less than \$5 in any calendar year or  
23 more than \$1,000 in any calendar year. The discount under this  
24 Section is not allowed for the 1.25% portion of taxes paid on  
25 aviation fuel that is subject to the revenue use requirements  
26 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. Any prepayment made

1 pursuant to Section 2d of this Act shall be included in the  
2 amount on which such 2.1% or 1.75% discount is computed. In the  
3 case of retailers who report and pay the tax on a transaction  
4 by transaction basis, as provided in this Section, such  
5 discount shall be taken with each such tax remittance instead  
6 of when such retailer files his periodic return. The discount  
7 allowed under this Section is allowed only for returns that  
8 are filed in the manner required by this Act. The Department  
9 may disallow the discount for retailers whose certificate of  
10 registration is revoked at the time the return is filed, but  
11 only if the Department's decision to revoke the certificate of  
12 registration has become final.

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

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

1 during which such tax liability is incurred begins on or after  
2 January 1, 1988, and prior to January 1, 1989, or begins on or  
3 after January 1, 1996, each payment shall be in an amount equal  
4 to 22.5% of the taxpayer's actual liability for the month or  
5 25% of the taxpayer's liability for the same calendar month of  
6 the preceding year. If the month during which such tax  
7 liability is incurred begins on or after January 1, 1989, and  
8 prior to January 1, 1996, each payment shall be in an amount  
9 equal to 22.5% of the taxpayer's actual liability for the  
10 month or 25% of the taxpayer's liability for the same calendar  
11 month of the preceding year or 100% of the taxpayer's actual  
12 liability for the quarter monthly reporting period. The amount  
13 of such quarter monthly payments shall be credited against the  
14 final tax liability of the taxpayer's return for that month.  
15 Before October 1, 2000, once applicable, the requirement of  
16 the making of quarter monthly payments to the Department by  
17 taxpayers having an average monthly tax liability of \$10,000  
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 \$9,000, 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 \$10,000. 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 \$10,000  
4 threshold stated above, then such taxpayer may petition the  
5 Department for a change in such taxpayer's reporting status.  
6 On and after October 1, 2000, once applicable, the requirement  
7 of the making of quarter monthly payments to the Department by  
8 taxpayers having an average monthly tax liability of \$20,000  
9 or more as determined in the manner provided above shall  
10 continue until such taxpayer's average monthly liability to  
11 the Department during the preceding 4 complete calendar  
12 quarters (excluding the month of highest liability and the  
13 month of lowest liability) is less than \$19,000 or until such  
14 taxpayer's average monthly liability to the Department as  
15 computed for each calendar quarter of the 4 preceding complete  
16 calendar quarter period is less than \$20,000. However, if a  
17 taxpayer can show the Department that a substantial change in  
18 the taxpayer's business has occurred which causes the taxpayer  
19 to anticipate that his average monthly tax liability for the  
20 reasonably foreseeable future will fall below the \$20,000  
21 threshold stated above, then such taxpayer may petition the  
22 Department for a change in such taxpayer's reporting status.  
23 The Department shall change such taxpayer's reporting status  
24 unless it finds that such change is seasonal in nature and not  
25 likely to be long term. If any such quarter monthly payment is  
26 not paid at the time or in the amount required by this Section,

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

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

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

21 The provisions of this paragraph apply on and after  
22 October 1, 2001. Without regard to whether a taxpayer is  
23 required to make quarter monthly payments as specified above,  
24 any taxpayer who is required by Section 2d of this Act to  
25 collect and remit prepaid taxes and has collected prepaid  
26 taxes that average in excess of \$20,000 per month during the

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

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



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

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

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

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

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

22           Beginning January 1, 1990, each month the Department shall  
23 pay into the Local Government Tax Fund 16% of the net revenue  
24 realized for the preceding month from the 6.25% general rate  
25 on the selling price of tangible personal property other than  
26 aviation fuel sold on or after December 1, 2019. This

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

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

16 Beginning August 1, 2000, each month the Department shall  
17 pay into the Local Government Tax Fund 80% of the net revenue  
18 realized for the preceding month from the 1.25% rate on the  
19 selling price of motor fuel and gasohol. Beginning September  
20 1, 2010, each month the Department shall pay into the Local  
21 Government Tax Fund 80% of the net revenue realized for the  
22 preceding month from the 1.25% rate on the selling price of  
23 sales tax holiday items.

24 Beginning October 1, 2009, each month the Department shall  
25 pay into the Capital Projects Fund an amount that is equal to  
26 an amount estimated by the Department to represent 80% of the

1 net revenue realized for the preceding month from the sale of  
2 candy, grooming and hygiene products, and soft drinks that had  
3 been taxed at a rate of 1% prior to September 1, 2009 but that  
4 are now taxed at 6.25%.

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

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

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

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

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

1 below for fiscal years 1986 through 1993:

2	Fiscal Year	Annual Specified Amount
3	1986	\$54,800,000
4	1987	\$76,650,000
5	1988	\$80,480,000
6	1989	\$88,510,000
7	1990	\$115,330,000
8	1991	\$145,470,000
9	1992	\$182,730,000
10	1993	\$206,520,000;

11 and means the Certified Annual Debt Service Requirement (as  
12 defined in Section 13 of the Build Illinois Bond Act) or the  
13 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
14 each fiscal year thereafter; and further provided, that if on  
15 the last business day of any month the sum of (1) the Tax Act  
16 Amount required to be deposited into the Build Illinois Bond  
17 Account in the Build Illinois Fund during such month and (2)  
18 the amount transferred to the Build Illinois Fund from the  
19 State and Local Sales Tax Reform Fund shall have been less than  
20 1/12 of the Annual Specified Amount, an amount equal to the  
21 difference shall be immediately paid into the Build Illinois  
22 Fund from other moneys received by the Department pursuant to  
23 the Tax Acts; and, further provided, that in no event shall the  
24 payments required under the preceding proviso result in  
25 aggregate payments into the Build Illinois Fund pursuant to  
26 this clause (b) for any fiscal year in excess of the greater of

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

1 clause (b) of the first sentence of this paragraph and shall  
2 reduce the amount otherwise payable for such fiscal year  
3 pursuant to that clause (b). 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 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 County and Mass Transit  
10 District Fund, the Local Government Tax Fund, the Build  
11 Illinois Fund, the McCormick Place Expansion Project Fund, the  
12 Illinois Tax Increment Fund, the Energy Infrastructure Fund,  
13 and the Tax Compliance and Administration Fund as provided in  
14 this Section, the Department shall pay each month into the  
15 Road Fund the amount estimated to represent 16% of the net  
16 revenue realized from the taxes imposed on motor fuel and  
17 gasohol. Beginning July 1, 2022 and until July 1, 2023,  
18 subject to the payment of amounts into the County and Mass  
19 Transit District Fund, the Local Government Tax Fund, the  
20 Build Illinois Fund, the McCormick Place Expansion Project  
21 Fund, the Illinois Tax Increment Fund, the Energy  
22 Infrastructure Fund, and the Tax Compliance and Administration  
23 Fund as provided in this Section, the Department shall pay  
24 each month into the Road Fund the amount estimated to  
25 represent 32% of the net revenue realized from the taxes  
26 imposed on motor fuel and gasohol. Beginning July 1, 2023 and

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



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

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

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

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

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

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

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

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

1 Department shall include a warning that the person signing the  
2 return may be liable for perjury.

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

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

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

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

25 Any person who promotes, organizes, provides retail  
26 selling space for concessionaires or other types of sellers at

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

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

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

10 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
11 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
12 15, Section 15-25, eff. 6-5-19; 101-10, Article 25, Section  
13 25-120, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
14 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

15 Section 30. The Cigarette Tax Act is amended by changing  
16 Section 2 as follows:

17 (35 ILCS 130/2) (from Ch. 120, par. 453.2)

18 Sec. 2. Tax imposed; rate; collection, payment, and  
19 distribution; discount.

20 (a) Beginning on July 1, 2019, in place of the aggregate  
21 tax rate of 99 mills previously imposed by this Act, a tax is  
22 imposed upon any person engaged in business as a retailer of  
23 cigarettes at the rate of 149 mills per cigarette sold or  
24 otherwise disposed of in the course of such business in this

1 State.

2 (b) The payment of such taxes shall be evidenced by a stamp  
3 affixed to each original package of cigarettes, or an  
4 authorized substitute for such stamp imprinted on each  
5 original package of such cigarettes underneath the sealed  
6 transparent outside wrapper of such original package, as  
7 hereinafter provided. However, such taxes are not imposed upon  
8 any activity in such business in interstate commerce or  
9 otherwise, which activity may not under the Constitution and  
10 statutes of the United States be made the subject of taxation  
11 by this State.

12 Out of the 149 mills per cigarette tax imposed by  
13 subsection (a), the revenues received from 4 mills shall be  
14 paid into the Common School Fund each month, not to exceed  
15 \$9,000,000 per month. Out of the 149 mills per cigarette tax  
16 imposed by subsection (a), all of the revenues received from 7  
17 mills shall be paid into the Common School Fund each month. Out  
18 of the 149 mills per cigarette tax imposed by subsection (a),  
19 50 mills per cigarette each month shall be paid into the  
20 Healthcare Provider Relief Fund.

21 Beginning on July 1, 2006, all of the moneys received by  
22 the Department of Revenue pursuant to this Act and the  
23 Cigarette Use Tax Act, other than the moneys that are  
24 dedicated to the Common School Fund and, beginning on the  
25 effective date of this amendatory Act of the 97th General  
26 Assembly, other than the moneys from the additional taxes

1 imposed by this amendatory Act of the 97th General Assembly  
2 that must be paid each month into the Healthcare Provider  
3 Relief Fund, and other than the moneys from the additional  
4 taxes imposed by this amendatory Act of the 101st General  
5 Assembly that must be paid each month under subsection (c),  
6 shall be distributed each month as follows: first, there shall  
7 be paid into the General Revenue Fund an amount that, when  
8 added to the amount paid into the Common School Fund for that  
9 month, equals \$29,200,000; then, from the moneys remaining, if  
10 any amounts required to be paid into the General Revenue Fund  
11 in previous months remain unpaid, those amounts shall be paid  
12 into the General Revenue Fund; then from the moneys remaining,  
13 \$5,000,000 per month shall be paid into the School  
14 Infrastructure Fund; then, if any amounts required to be paid  
15 into the School Infrastructure Fund in previous months remain  
16 unpaid, those amounts shall be paid into the School  
17 Infrastructure Fund; then the moneys remaining, if any, shall  
18 be paid into the Long-Term Care Provider Fund.

19 (c) Beginning on July 1, 2019, all of the moneys from the  
20 additional taxes imposed by Public Act 101-31, except for  
21 moneys received from the tax on electronic cigarettes,  
22 received by the Department of Revenue pursuant to this Act,  
23 the Cigarette Use Tax Act, and the Tobacco Products Tax Act of  
24 1995 shall be distributed each month into the Capital Projects  
25 Fund.

26 (d) Except for moneys received from the additional taxes

1 imposed by Public Act 101-31, moneys collected from the tax  
2 imposed on little cigars under Section 10-10 of the Tobacco  
3 Products Tax Act of 1995 shall be included with the moneys  
4 collected under the Cigarette Tax Act and the Cigarette Use  
5 Tax Act when making distributions to the Common School Fund,  
6 the Healthcare Provider Relief Fund, the General Revenue Fund,  
7 the School Infrastructure Fund, and the Long-Term Care  
8 Provider Fund under this Section.

9 (e) If the tax imposed herein terminates or has  
10 terminated, distributors who have bought stamps while such tax  
11 was in effect and who therefore paid such tax, but who can  
12 show, to the Department's satisfaction, that they sold the  
13 cigarettes to which they affixed such stamps after such tax  
14 had terminated and did not recover the tax or its equivalent  
15 from purchasers, shall be allowed by the Department to take  
16 credit for such absorbed tax against subsequent tax stamp  
17 purchases from the Department by such distributor.

18 (f) The impact of the tax levied by this Act is imposed  
19 upon the retailer and shall be prepaid or pre-collected by the  
20 distributor for the purpose of convenience and facility only,  
21 and the amount of the tax shall be added to the price of the  
22 cigarettes sold by such distributor. Collection of the tax  
23 shall be evidenced by a stamp or stamps affixed to each  
24 original package of cigarettes, as hereinafter provided. Any  
25 distributor who purchases stamps may credit any excess  
26 payments verified by the Department against amounts



1 subsequently due for the purchase of additional stamps, until  
2 such time as no excess payment remains.

3 (g) Each distributor shall collect the tax from the  
4 retailer at or before the time of the sale, shall affix the  
5 stamps as hereinafter required, and shall remit the tax  
6 collected from retailers to the Department, as hereinafter  
7 provided. Any distributor who fails to properly collect and  
8 pay the tax imposed by this Act shall be liable for the tax.

9 (h) Any distributor having cigarettes in his or her  
10 possession on July 1, 2019 to which tax stamps have been  
11 affixed, and any distributor having stamps in his or her  
12 possession on July 1, 2019 that have not been affixed to  
13 packages of cigarettes before July 1, 2019, is required to pay  
14 the additional tax that begins on July 1, 2019 imposed by this  
15 amendatory Act of the 101st General Assembly to the extent  
16 that the volume of affixed and unaffixed stamps in the  
17 distributor's possession on July 1, 2019 exceeds the average  
18 monthly volume of cigarette stamps purchased by the  
19 distributor in calendar year 2018. This payment, less the  
20 discount provided in subsection (l), is due when the  
21 distributor first makes a purchase of cigarette stamps on or  
22 after July 1, 2019 or on the first due date of a return under  
23 this Act occurring on or after July 1, 2019, whichever occurs  
24 first. Those distributors may elect to pay the additional tax  
25 on packages of cigarettes to which stamps have been affixed  
26 and on any stamps in the distributor's possession that have

1 not been affixed to packages of cigarettes in their possession  
2 on July 1, 2019 over a period not to exceed 12 months from the  
3 due date of the additional tax by notifying the Department in  
4 writing. The first payment for distributors making such  
5 election is due when the distributor first makes a purchase of  
6 cigarette tax stamps on or after July 1, 2019 or on the first  
7 due date of a return under this Act occurring on or after July  
8 1, 2019, whichever occurs first. Distributors making such an  
9 election are not entitled to take the discount provided in  
10 subsection (l) on such payments.

11 (i) Any retailer having cigarettes in its possession on  
12 July 1, 2019 to which tax stamps have been affixed is not  
13 required to pay the additional tax that begins on July 1, 2019  
14 imposed by this amendatory Act of the 101st General Assembly  
15 on those stamped cigarettes.

16 (j) Distributors making sales of cigarettes to secondary  
17 distributors shall add the amount of the tax to the price of  
18 the cigarettes sold by the distributors. Secondary  
19 distributors making sales of cigarettes to retailers shall  
20 include the amount of the tax in the price of the cigarettes  
21 sold to retailers. The amount of tax shall not be less than the  
22 amount of taxes imposed by the State and all local  
23 jurisdictions. The amount of local taxes shall be calculated  
24 based on the location of the retailer's place of business  
25 shown on the retailer's certificate of registration or  
26 sub-registration issued to the retailer pursuant to Section 2a

1 of the Retailers' Occupation Tax Act. The original packages of  
2 cigarettes sold to the retailer shall bear all the required  
3 stamps, or other indicia, for the taxes included in the price  
4 of cigarettes.

5 (k) The amount of the Cigarette Tax imposed by this Act  
6 shall be separately stated, apart from the price of the goods,  
7 by distributors, manufacturer representatives, secondary  
8 distributors, and retailers, in all bills and sales invoices.

9 (l) The distributor shall be required to collect the tax  
10 provided under paragraph (a) hereof, and, to cover the costs  
11 of such collection, shall be allowed a discount during any  
12 year commencing July 1st and ending the following June 30th in  
13 accordance with the schedule set out hereinbelow, which  
14 discount shall be allowed at the time of purchase of the stamps  
15 when purchase is required by this Act, or at the time when the  
16 tax is remitted to the Department without the purchase of  
17 stamps from the Department when that method of paying the tax  
18 is required or authorized by this Act.

19 On and after December 1, 1985, a discount ~~equal to 1.75% of~~  
20 ~~the amount of the tax payable under this Act up to and~~  
21 ~~including the first \$3,000,000 paid hereunder by such~~  
22 ~~distributor to the Department during any such year and 1.5% of~~  
23 ~~the amount of any additional tax paid hereunder by such~~  
24 ~~distributor to the Department during any such year shall~~  
25 apply. On and after December 1, 1985 and until January 1, 2020,  
26 the discount amount shall be 1.75% of the amount of the tax

1 payable under this Act up to and including the first  
2 \$3,000,000 paid hereunder by such distributor to the  
3 Department during any such year and 1.5% of the amount of any  
4 additional tax paid hereunder by such distributor to the  
5 Department during any the year. On and after January 1, 2020,  
6 the discount amount shall be 1.75% of the tax payable under  
7 this Act during the calendar year; however, on and after  
8 January 1, 2020, in no event shall the discount allowed to any  
9 distributor be less than \$5 in any calendar year or more than  
10 \$1,000 in any calendar year.

11 Two or more distributors that use a common means of  
12 affixing revenue tax stamps or that are owned or controlled by  
13 the same interests shall be treated as a single distributor  
14 for the purpose of computing the discount.

15 (m) The taxes herein imposed are in addition to all other  
16 occupation or privilege taxes imposed by the State of  
17 Illinois, or by any political subdivision thereof, or by any  
18 municipal corporation.

19 (Source: P.A. 100-1171, eff. 1-4-19; 101-31, eff. 6-28-19;  
20 101-604, eff. 12-13-19.)

21 Section 35. The Cigarette Use Tax Act is amended by  
22 changing Section 3 as follows:

23 (35 ILCS 135/3) (from Ch. 120, par. 453.33)

24 Sec. 3. Stamp payment. The tax hereby imposed shall be

1 collected by a distributor maintaining a place of business in  
2 this State or a distributor authorized by the Department  
3 pursuant to Section 7 hereof to collect the tax, and the amount  
4 of the tax shall be added to the price of the cigarettes sold  
5 by such distributor. Collection of the tax shall be evidenced  
6 by a stamp or stamps affixed to each original package of  
7 cigarettes or by an authorized substitute for such stamp  
8 imprinted on each original package of such cigarettes  
9 underneath the sealed transparent outside wrapper of such  
10 original package, except as hereinafter provided. Each  
11 distributor who is required or authorized to collect the tax  
12 herein imposed, before delivering or causing to be delivered  
13 any original packages of cigarettes in this State to any  
14 purchaser, shall firmly affix a proper stamp or stamps to each  
15 such package, or (in the case of manufacturers of cigarettes  
16 in original packages which are contained inside a sealed  
17 transparent wrapper) shall imprint the required language on  
18 the original package of cigarettes beneath such outside  
19 wrapper as hereinafter provided. Such stamp or stamps need not  
20 be affixed to the original package of any cigarettes with  
21 respect to which the distributor is required to affix a like  
22 stamp or stamps by virtue of the Cigarette Tax Act, however,  
23 and no tax imprint need be placed underneath the sealed  
24 transparent wrapper of an original package of cigarettes with  
25 respect to which the distributor is required or authorized to  
26 employ a like tax imprint by virtue of the Cigarette Tax Act.

1 Any distributor who purchases stamps may credit any excess  
2 payments verified by the Department against amounts  
3 subsequently due for the purchase of additional stamps, until  
4 such time as no excess payment remains.

5 No stamp or imprint may be affixed to, or made upon, any  
6 package of cigarettes unless that package complies with all  
7 requirements of the federal Cigarette Labeling and Advertising  
8 Act, 15 U.S.C. 1331 and following, for the placement of  
9 labels, warnings, or any other information upon a package of  
10 cigarettes that is sold within the United States. Under the  
11 authority of Section 6, the Department shall revoke the  
12 license of any distributor that is determined to have violated  
13 this paragraph. A person may not affix a stamp on a package of  
14 cigarettes, cigarette papers, wrappers, or tubes if that  
15 individual package has been marked for export outside the  
16 United States with a label or notice in compliance with  
17 Section 290.185 of Title 27 of the Code of Federal  
18 Regulations. It is not a defense to a proceeding for violation  
19 of this paragraph that the label or notice has been removed,  
20 mutilated, obliterated, or altered in any manner.

21 Only distributors licensed under this Act and  
22 transporters, as defined in Section 9c of the Cigarette Tax  
23 Act, may possess unstamped original packages of cigarettes.  
24 Prior to shipment to an Illinois retailer or secondary  
25 distributor, a stamp shall be applied to each original package  
26 of cigarettes sold to the retailer or secondary distributor. A

1 distributor may apply a tax stamp only to an original package  
2 of cigarettes purchased or obtained directly from an in-state  
3 maker, manufacturer, or fabricator licensed as a distributor  
4 under Section 4 of this Act or an out-of-state maker,  
5 manufacturer, or fabricator holding a permit under Section 7  
6 of this Act. A licensed distributor may ship or otherwise  
7 cause to be delivered unstamped original packages of  
8 cigarettes in, into, or from this State. A licensed  
9 distributor may transport unstamped original packages of  
10 cigarettes to a facility, wherever located, owned or  
11 controlled by such distributor; however, a distributor may not  
12 transport unstamped original packages of cigarettes to a  
13 facility where retail sales of cigarettes take place or to a  
14 facility where a secondary distributor makes sales for resale.  
15 Any licensed distributor that ships or otherwise causes to be  
16 delivered unstamped original packages of cigarettes into,  
17 within, or from this State shall ensure that the invoice or  
18 equivalent documentation and the bill of lading or freight  
19 bill for the shipment identifies the true name and address of  
20 the consignor or seller, the true name and address of the  
21 consignee or purchaser, and the quantity by brand style of the  
22 cigarettes so transported, provided that this Section shall  
23 not be construed as to impose any requirement or liability  
24 upon any common or contract carrier.

25         Distributors making sales of cigarettes to secondary  
26 distributors shall add the amount of the tax to the price of

1 the cigarettes sold by the distributors. Secondary  
2 distributors making sales of cigarettes to retailers shall  
3 include the amount of the tax in the price of the cigarettes  
4 sold to retailers. The amount of tax shall not be less than the  
5 amount of taxes imposed by the State and all local  
6 jurisdictions. The amount of local taxes shall be calculated  
7 based on the location of the retailer's place of business  
8 shown on the retailer's certificate of registration or  
9 sub-registration issued to the retailer pursuant to Section 2a  
10 of the Retailers' Occupation Tax Act. The original packages of  
11 cigarettes sold by the retailer shall bear all the required  
12 stamps, or other indicia, for the taxes included in the price  
13 of cigarettes.

14 Stamps, when required hereunder, shall be purchased from  
15 the Department, or any person authorized by the Department, by  
16 distributors. On and after July 1, 2003, payment for such  
17 stamps must be made by means of electronic funds transfer. The  
18 Department may refuse to sell stamps to any person who does not  
19 comply with the provisions of this Act. Beginning on June 6,  
20 2002 and through June 30, 2002, persons holding valid licenses  
21 as distributors may purchase cigarette tax stamps up to an  
22 amount equal to 115% of the distributor's average monthly  
23 cigarette tax stamp purchases over the 12 calendar months  
24 prior to June 6, 2002.

25 Prior to December 1, 1985, the Department shall allow a  
26 distributor 21 days in which to make final payment of the



1 amount to be paid for such stamps, by allowing the distributor  
2 to make payment for the stamps at the time of purchasing them  
3 with a draft which shall be in such form as the Department  
4 prescribes, and which shall be payable within 21 days  
5 thereafter: Provided that such distributor has filed with the  
6 Department, and has received the Department's approval of, a  
7 bond, which is in addition to the bond required under Section 4  
8 of this Act, payable to the Department in an amount equal to  
9 80% of such distributor's average monthly tax liability to the  
10 Department under this Act during the preceding calendar year  
11 or \$500,000, whichever is less. The bond shall be joint and  
12 several and shall be in the form of a surety company bond in  
13 such form as the Department prescribes, or it may be in the  
14 form of a bank certificate of deposit or bank letter of credit.  
15 The bond shall be conditioned upon the distributor's payment  
16 of the amount of any 21-day draft which the Department accepts  
17 from that distributor for the delivery of stamps to that  
18 distributor under this Act. The distributor's failure to pay  
19 any such draft, when due, shall also make such distributor  
20 automatically liable to the Department for a penalty equal to  
21 25% of the amount of such draft.

22 On and after December 1, 1985 and until July 1, 2003, the  
23 Department shall allow a distributor 30 days in which to make  
24 final payment of the amount to be paid for such stamps, by  
25 allowing the distributor to make payment for the stamps at the  
26 time of purchasing them with a draft which shall be in such

1 form as the Department prescribes, and which shall be payable  
2 within 30 days thereafter, and beginning on January 1, 2003  
3 and thereafter, the draft shall be payable by means of  
4 electronic funds transfer: Provided that such distributor has  
5 filed with the Department, and has received the Department's  
6 approval of, a bond, which is in addition to the bond required  
7 under Section 4 of this Act, payable to the Department in an  
8 amount equal to 150% of such distributor's average monthly tax  
9 liability to the Department under this Act during the  
10 preceding calendar year or \$750,000, whichever is less, except  
11 that as to bonds filed on or after January 1, 1987, such  
12 additional bond shall be in an amount equal to 100% of such  
13 distributor's average monthly tax liability under this Act  
14 during the preceding calendar year or \$750,000, whichever is  
15 less. The bond shall be joint and several and shall be in the  
16 form of a surety company bond in such form as the Department  
17 prescribes, or it may be in the form of a bank certificate of  
18 deposit or bank letter of credit. The bond shall be  
19 conditioned upon the distributor's payment of the amount of  
20 any 30-day draft which the Department accepts from that  
21 distributor for the delivery of stamps to that distributor  
22 under this Act. The distributor's failure to pay any such  
23 draft, when due, shall also make such distributor  
24 automatically liable to the Department for a penalty equal to  
25 25% of the amount of such draft.

26 Every prior continuous compliance taxpayer shall be exempt

1 from all requirements under this Section concerning the  
2 furnishing of such bond, as defined in this Section, as a  
3 condition precedent to his being authorized to engage in the  
4 business licensed under this Act. This exemption shall  
5 continue for each such taxpayer until such time as he may be  
6 determined by the Department to be delinquent in the filing of  
7 any returns, or is determined by the Department (either  
8 through the Department's issuance of a final assessment which  
9 has become final under the Act, or by the taxpayer's filing of  
10 a return which admits tax to be due that is not paid) to be  
11 delinquent or deficient in the paying of any tax under this  
12 Act, at which time that taxpayer shall become subject to the  
13 bond requirements of this Section and, as a condition of being  
14 allowed to continue to engage in the business licensed under  
15 this Act, shall be required to furnish bond to the Department  
16 in such form as provided in this Section. Such taxpayer shall  
17 furnish such bond for a period of 2 years, after which, if the  
18 taxpayer has not been delinquent in the filing of any returns,  
19 or delinquent or deficient in the paying of any tax under this  
20 Act, the Department may reinstate such person as a prior  
21 continuance compliance taxpayer. Any taxpayer who fails to pay  
22 an admitted or established liability under this Act may also  
23 be required to post bond or other acceptable security with the  
24 Department guaranteeing the payment of such admitted or  
25 established liability.

26 Except as otherwise provided in this Section, any person

1 aggrieved by any decision of the Department under this Section  
2 may, within the time allowed by law, protest and request a  
3 hearing before the Department, whereupon the Department shall  
4 give notice and shall hold a hearing in conformity with the  
5 provisions of this Act and then issue its final administrative  
6 decision in the matter to such person. Effective July 1, 2013,  
7 protests concerning matters that are subject to the  
8 jurisdiction of the Illinois Independent Tax Tribunal shall be  
9 filed in accordance with the Illinois Independent Tax Tribunal  
10 Act of 2012, and hearings concerning those matters shall be  
11 held before the Tribunal in accordance with that Act. With  
12 respect to protests filed with the Department prior to July 1,  
13 2013 that would otherwise be subject to the jurisdiction of  
14 the Illinois Independent Tax Tribunal, the person filing the  
15 protest may elect to be subject to the provisions of the  
16 Illinois Independent Tax Tribunal Act of 2012 at any time on or  
17 after July 1, 2013, but not later than 30 days after the date  
18 on which the protest was filed. If made, the election shall be  
19 irrevocable. In the absence of such a protest filed within the  
20 time allowed by law, the Department's decision shall become  
21 final without any further determination being made or notice  
22 given.

23 The Department shall discharge any surety and shall  
24 release and return any bond or security deposited, assigned,  
25 pledged, or otherwise provided to it by a taxpayer under this  
26 Section within 30 days after:

1           (1) such Taxpayer becomes a prior continuous  
2 compliance taxpayer; or

3           (2) such taxpayer has ceased to collect receipts on  
4 which he is required to remit tax to the Department, has  
5 filed a final tax return, and has paid to the Department an  
6 amount sufficient to discharge his remaining tax liability  
7 as determined by the Department under this Act. The  
8 Department shall make a final determination of the  
9 taxpayer's outstanding tax liability as expeditiously as  
10 possible after his final tax return has been filed. If the  
11 Department cannot make such final determination within 45  
12 days after receiving the final tax return, within such  
13 period it shall so notify the taxpayer, stating its  
14 reasons therefor.

15           At the time of purchasing such stamps from the Department  
16 when purchase is required by this Act, or at the time when the  
17 tax which he has collected is remitted by a distributor to the  
18 Department without the purchase of stamps from the Department  
19 when that method of remitting the tax that has been collected  
20 is required or authorized by this Act, the distributor shall  
21 be allowed a discount during any year commencing July 1 and  
22 ending the following June 30 in accordance with the schedule  
23 set out hereinbelow, from the amount to be paid by him to the  
24 Department for such stamps, or to be paid by him to the  
25 Department on the basis of monthly remittances (as the case  
26 may be), to cover the cost, to such distributor, of collecting

1 the tax herein imposed by affixing such stamps to the original  
2 packages of cigarettes sold by such distributor or by placing  
3 tax imprints underneath the sealed transparent wrapper of  
4 original packages of cigarettes sold by such distributor (as  
5 the case may be).  ~~(1) Prior to December 1, 1985, a discount~~  
6  ~~equal to 1 2/3% of the amount of the tax up to and including~~  
7  ~~the first \$700,000 paid hereunder by such distributor to the~~  
8  ~~Department during any such year; 1 1/3% of the next \$700,000~~  
9  ~~of tax or any part thereof, paid hereunder by such distributor~~  
10  ~~to the Department during any such year; 1% of the next \$700,000~~  
11  ~~of tax, or any part thereof, paid hereunder by such~~  
12  ~~distributor to the Department during any such year; and 2/3 of~~  
13  ~~1% of the amount of any additional tax paid hereunder by such~~  
14  ~~distributor to the Department during any such year or (2) On~~  
15 and after December 1, 1985 and until January 1, 2020, a  
16 discount equal to 1.75% of the amount of the tax payable under  
17 this Act up to and including the first \$3,000,000 paid  
18 hereunder by such distributor to the Department during any  
19 such year and 1.5% of the amount of any additional tax paid  
20 hereunder by such distributor to the Department during any  
21 such year. On and after January 1, 2020, the discount shall be  
22 equal to 1.75% of the tax paid by the distributor to the  
23 Department under this Act during the calendar year; however,  
24 on and after January 1, 2020, in no event shall the discount  
25 allowed to any distributor be less than \$5 in any calendar year  
26 or more than \$1,000 in any calendar year.

1 Two or more distributors that use a common means of  
2 affixing revenue tax stamps or that are owned or controlled by  
3 the same interests shall be treated as a single distributor  
4 for the purpose of computing the discount.

5 Cigarette manufacturers who are distributors under Section  
6 7(a) of this Act, and who place their cigarettes in original  
7 packages which are contained inside a sealed transparent  
8 wrapper, shall be required to remit the tax which they are  
9 required to collect under this Act to the Department by  
10 remitting the amount thereof to the Department by the 5th day  
11 of each month, covering cigarettes shipped or otherwise  
12 delivered to points in Illinois to purchasers during the  
13 preceding calendar month, but a distributor need not remit to  
14 the Department the tax so collected by him from purchasers  
15 under this Act to the extent to which such distributor is  
16 required to remit the tax imposed by the Cigarette Tax Act to  
17 the Department with respect to the same cigarettes. All taxes  
18 upon cigarettes under this Act are a direct tax upon the retail  
19 consumer and shall conclusively be presumed to be precollected  
20 for the purpose of convenience and facility only. Cigarette  
21 manufacturers that are distributors licensed under Section  
22 7(a) of this Act and who place their cigarettes in original  
23 packages which are contained inside a sealed transparent  
24 wrapper, before delivering such cigarettes or causing such  
25 cigarettes to be delivered in this State to purchasers, shall  
26 evidence their obligation to collect and remit the tax due

1 with respect to such cigarettes by imprinting language to be  
2 prescribed by the Department on each original package of such  
3 cigarettes underneath the sealed transparent outside wrapper  
4 of such original package, in such place thereon and in such  
5 manner as the Department may prescribe; provided (as stated  
6 hereinbefore) that this requirement does not apply when such  
7 distributor is required or authorized by the Cigarette Tax Act  
8 to place the tax imprint provided for in the last paragraph of  
9 Section 3 of that Act underneath the sealed transparent  
10 wrapper of such original package of cigarettes. Such imprinted  
11 language shall acknowledge the manufacturer's collection and  
12 payment of or liability for the tax imposed by this Act with  
13 respect to such cigarettes.

14 The Department shall adopt the design or designs of the  
15 tax stamps and shall procure the printing of such stamps in  
16 such amounts and denominations as it deems necessary to  
17 provide for the affixation of the proper amount of tax stamps  
18 to each original package of cigarettes.

19 Where tax stamps are required, the Department may  
20 authorize distributors to affix revenue tax stamps by  
21 imprinting tax meter stamps upon original packages of  
22 cigarettes. The Department shall adopt rules and regulations  
23 relating to the imprinting of such tax meter stamps as will  
24 result in payment of the proper taxes as herein imposed. No  
25 distributor may affix revenue tax stamps to original packages  
26 of cigarettes by imprinting meter stamps thereon unless such



1 distributor has first obtained permission from the Department  
2 to employ this method of affixation. The Department shall  
3 regulate the use of tax meters and may, to assure the proper  
4 collection of the taxes imposed by this Act, revoke or suspend  
5 the privilege, theretofore granted by the Department to any  
6 distributor, to imprint tax meter stamps upon original  
7 packages of cigarettes.

8 The tax hereby imposed and not paid pursuant to this  
9 Section shall be paid to the Department directly by any person  
10 using such cigarettes within this State, pursuant to Section  
11 12 hereof.

12 A distributor shall not affix, or cause to be affixed, any  
13 stamp or imprint to a package of cigarettes, as provided for in  
14 this Section, if the tobacco product manufacturer, as defined  
15 in Section 10 of the Tobacco Product Manufacturers' Escrow  
16 Act, that made or sold the cigarettes has failed to become a  
17 participating manufacturer, as defined in subdivision (a)(1)  
18 of Section 15 of the Tobacco Product Manufacturers' Escrow  
19 Act, or has failed to create a qualified escrow fund for any  
20 cigarettes manufactured by the tobacco product manufacturer  
21 and sold in this State or otherwise failed to bring itself into  
22 compliance with subdivision (a)(2) of Section 15 of the  
23 Tobacco Product Manufacturers' Escrow Act.

24 (Source: P.A. 100-1171, eff. 1-4-19.)

25 Section 40. The Hotel Operators' Occupation Tax Act is

1 amended by changing Section 6 as follows:

2 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

3 Sec. 6. Filing of returns and distribution of proceeds.

4 Except as provided hereinafter in this Section, on or  
5 before the last day of each calendar month, every person  
6 engaged in the business of renting, leasing or letting rooms  
7 in a hotel in this State during the preceding calendar month  
8 shall file a return with the Department, stating:

9 1. The name of the operator;

10 2. His residence address and the address of his  
11 principal place of business and the address of the  
12 principal place of business (if that is a different  
13 address) from which he engages in the business of renting,  
14 leasing or letting rooms in a hotel in this State;

15 3. Total amount of rental receipts received by him  
16 during the preceding calendar month from renting, leasing  
17 or letting rooms during such preceding calendar month;

18 4. Total amount of rental receipts received by him  
19 during the preceding calendar month from renting, leasing  
20 or letting rooms to permanent residents during such  
21 preceding calendar month;

22 5. Total amount of other exclusions from gross rental  
23 receipts allowed by this Act;

24 6. Gross rental receipts which were received by him  
25 during the preceding calendar month and upon the basis of

1           which the tax is imposed;

2                 7. The amount of tax due;

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

5           If the operator's average monthly tax liability to the  
6           Department does not exceed \$200, the Department may authorize  
7           his returns to be filed on a quarter annual basis, with the  
8           return for January, February and March of a given year being  
9           due by April 30 of such year; with the return for April, May  
10          and June of a given year being due by July 31 of such year;  
11          with the return for July, August and September of a given year  
12          being due by October 31 of such year, and with the return for  
13          October, November and December of a given year being due by  
14          January 31 of the following year.

15          If the operator's average monthly tax liability to the  
16          Department does not exceed \$50, the Department may authorize  
17          his returns to be filed on an annual basis, with the return for  
18          a given year being due by January 31 of the following year.

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

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

1 Department not more than 1 month after discontinuing such  
2 business.

3 Where the same person has more than 1 business registered  
4 with the Department under separate registrations under this  
5 Act, such person shall not file each return that is due as a  
6 single return covering all such registered businesses, but  
7 shall file separate returns for each such registered business.

8 In his return, the operator shall determine the value of  
9 any consideration other than money received by him in  
10 connection with the renting, leasing or letting of rooms in  
11 the course of his business and he shall include such value in  
12 his return. Such determination shall be subject to review and  
13 revision by the Department in the manner hereinafter provided  
14 for the correction of returns.

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

19 The person filing the return herein provided for shall, at  
20 the time of filing such return, pay to the Department the  
21 amount of tax herein imposed. The operator filing the return  
22 under this Section shall, at the time of filing such return,  
23 pay to the Department the amount of tax imposed by this Act  
24 less the vendor discount amount ~~a discount of 2.1% or \$25 per~~  
25 ~~calendar year, whichever is greater,~~ which is allowed to  
26 reimburse the operator for the expenses incurred in keeping

1 records, preparing and filing returns, remitting the tax and  
2 supplying data to the Department on request. Prior to January  
3 1, 2020, the vendor discount amount shall be 2.1% or \$25 per  
4 calendar year, whichever is greater. On and after January 1,  
5 2020, the vendor discount amount shall be 1.75% of the  
6 proceeds collected during the calendar year; however, on and  
7 after January 1, 2020, in no event shall the discount allowed  
8 to any person be less than \$5 in any calendar year or more than  
9 \$1,000 in any calendar year.

10 If any payment provided for in this Section exceeds the  
11 operator's liabilities under this Act, as shown on an original  
12 return, the Department may authorize the operator to credit  
13 such excess payment against liability subsequently to be  
14 remitted to the Department under this Act, in accordance with  
15 reasonable rules adopted by the Department. If the Department  
16 subsequently determines that all or any part of the credit  
17 taken was not actually due to the operator, the operator's  
18 discount shall be reduced by an amount equal to the difference  
19 between the discount as applied to the credit taken and that  
20 actually due, and that operator shall be liable for penalties  
21 and interest on such difference.

22 There shall be deposited in the Build Illinois Fund in the  
23 State Treasury for each State fiscal year 40% of the amount of  
24 total net proceeds from the tax imposed by subsection (a) of  
25 Section 3. Of the remaining 60%, \$5,000,000 shall be deposited  
26 in the Illinois Sports Facilities Fund and credited to the

1 Subsidy Account each fiscal year by making monthly deposits in  
2 the amount of 1/8 of \$5,000,000 plus cumulative deficiencies  
3 in such deposits for prior months, and an additional  
4 \$8,000,000 shall be deposited in the Illinois Sports  
5 Facilities Fund and credited to the Advance Account each  
6 fiscal year by making monthly deposits in the amount of 1/8 of  
7 \$8,000,000 plus any cumulative deficiencies in such deposits  
8 for prior months; provided, that for fiscal years ending after  
9 June 30, 2001, the amount to be so deposited into the Illinois  
10 Sports Facilities Fund and credited to the Advance Account  
11 each fiscal year shall be increased from \$8,000,000 to the  
12 then applicable Advance Amount and the required monthly  
13 deposits beginning with July 2001 shall be in the amount of 1/8  
14 of the then applicable Advance Amount plus any cumulative  
15 deficiencies in those deposits for prior months. (The deposits  
16 of the additional \$8,000,000 or the then applicable Advance  
17 Amount, as applicable, during each fiscal year shall be  
18 treated as advances of funds to the Illinois Sports Facilities  
19 Authority for its corporate purposes to the extent paid to the  
20 Authority or its trustee and shall be repaid into the General  
21 Revenue Fund in the State Treasury by the State Treasurer on  
22 behalf of the Authority pursuant to Section 19 of the Illinois  
23 Sports Facilities Authority Act, as amended. If in any fiscal  
24 year the full amount of the then applicable Advance Amount is  
25 not repaid into the General Revenue Fund, then the deficiency  
26 shall be paid from the amount in the Local Government

1 Distributive Fund that would otherwise be allocated to the  
2 City of Chicago under the State Revenue Sharing Act.)

3 For purposes of the foregoing paragraph, the term "Advance  
4 Amount" means, for fiscal year 2002, \$22,179,000, and for  
5 subsequent fiscal years through fiscal year 2032, 105.615% of  
6 the Advance Amount for the immediately preceding fiscal year,  
7 rounded up to the nearest \$1,000.

8 Of the remaining 60% of the amount of total net proceeds  
9 prior to August 1, 2011 from the tax imposed by subsection (a)  
10 of Section 3 after all required deposits in the Illinois  
11 Sports Facilities Fund, the amount equal to 8% of the net  
12 revenue realized from this Act plus an amount equal to 8% of  
13 the net revenue realized from any tax imposed under Section  
14 4.05 of the Chicago World's Fair-1992 Authority Act during the  
15 preceding month shall be deposited in the Local Tourism Fund  
16 each month for purposes authorized by Section 605-705 of the  
17 Department of Commerce and Economic Opportunity Law (20 ILCS  
18 605/605-705). Of the remaining 60% of the amount of total net  
19 proceeds beginning on August 1, 2011 from the tax imposed by  
20 subsection (a) of Section 3 after all required deposits in the  
21 Illinois Sports Facilities Fund, an amount equal to 8% of the  
22 net revenue realized from this Act plus an amount equal to 8%  
23 of the net revenue realized from any tax imposed under Section  
24 4.05 of the Chicago World's Fair-1992 Authority Act during the  
25 preceding month shall be deposited as follows: 18% of such  
26 amount shall be deposited into the Chicago Travel Industry

1 Promotion Fund for the purposes described in subsection (n) of  
2 Section 5 of the Metropolitan Pier and Exposition Authority  
3 Act and the remaining 82% of such amount shall be deposited  
4 into the Local Tourism Fund each month for purposes authorized  
5 by Section 605-705 of the Department of Commerce and Economic  
6 Opportunity Law. Beginning on August 1, 1999 and ending on  
7 July 31, 2011, an amount equal to 4.5% of the net revenue  
8 realized from the Hotel Operators' Occupation Tax Act during  
9 the preceding month shall be deposited into the International  
10 Tourism Fund for the purposes authorized in Section 605-707 of  
11 the Department of Commerce and Economic Opportunity Law.  
12 Beginning on August 1, 2011, an amount equal to 4.5% of the net  
13 revenue realized from this Act during the preceding month  
14 shall be deposited as follows: 55% of such amount shall be  
15 deposited into the Chicago Travel Industry Promotion Fund for  
16 the purposes described in subsection (n) of Section 5 of the  
17 Metropolitan Pier and Exposition Authority Act and the  
18 remaining 45% of such amount deposited into the International  
19 Tourism Fund for the purposes authorized in Section 605-707 of  
20 the Department of Commerce and Economic Opportunity Law. "Net  
21 revenue realized for a month" means the revenue collected by  
22 the State under that Act during the previous month less the  
23 amount paid out during that same month as refunds to taxpayers  
24 for overpayment of liability under that Act.

25 After making all these deposits, all other proceeds of the  
26 tax imposed under subsection (a) of Section 3 shall be



1 deposited in the Tourism Promotion Fund in the State Treasury.  
2 All moneys received by the Department from the additional tax  
3 imposed under subsection (b) of Section 3 shall be deposited  
4 into the Build Illinois Fund in the State Treasury.

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

24 If the annual information return required by this Section  
25 is not filed when and as required the taxpayer shall be liable  
26 for a penalty in an amount determined in accordance with

1 Section 3-4 of the Uniform Penalty and Interest Act until such  
2 return is filed as required, the penalty to be assessed and  
3 collected in the same manner as any other penalty provided for  
4 in this Act.

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

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

17 (Source: P.A. 100-23, eff. 7-6-17; 100-1171, eff. 1-4-19.)

18 Section 45. The Motor Fuel Tax Law is amended by changing  
19 Sections 2b, 6, and 6a as follows:

20 (35 ILCS 505/2b) (from Ch. 120, par. 418b)

21 Sec. 2b. Receiver's monthly return. In addition to the tax  
22 collection and reporting responsibilities imposed elsewhere in  
23 this Act, a person who is required to pay the tax imposed by  
24 Section 2a of this Act shall pay the tax to the Department by

1 return showing all fuel purchased, acquired or received and  
2 sold, distributed or used during the preceding calendar month  
3 including losses of fuel as the result of evaporation or  
4 shrinkage due to temperature variations, and such other  
5 reasonable information as the Department may require. Losses  
6 of fuel as the result of evaporation or shrinkage due to  
7 temperature variations may not exceed 1% of the total gallons  
8 in storage at the beginning of the month, plus the receipts of  
9 gallonage during the month, minus the gallonage remaining in  
10 storage at the end of the month. Any loss reported that is in  
11 excess of this amount shall be subject to the tax imposed by  
12 Section 2a of this Law. On and after July 1, 2001, for each  
13 6-month period January through June, net losses of fuel (for  
14 each category of fuel that is required to be reported on a  
15 return) as the result of evaporation or shrinkage due to  
16 temperature variations may not exceed 1% of the total gallons  
17 in storage at the beginning of each January, plus the receipts  
18 of gallonage each January through June, minus the gallonage  
19 remaining in storage at the end of each June. On and after July  
20 1, 2001, for each 6-month period July through December, net  
21 losses of fuel (for each category of fuel that is required to  
22 be reported on a return) as the result of evaporation or  
23 shrinkage due to temperature variations may not exceed 1% of  
24 the total gallons in storage at the beginning of each July,  
25 plus the receipts of gallonage each July through December,  
26 minus the gallonage remaining in storage at the end of each

1 December. Any net loss reported that is in excess of this  
2 amount shall be subject to the tax imposed by Section 2a of  
3 this Law. For purposes of this Section, "net loss" means the  
4 number of gallons gained through temperature variations minus  
5 the number of gallons lost through temperature variations or  
6 evaporation for each of the respective 6-month periods.

7 The return shall be prescribed by the Department and shall  
8 be filed between the 1st and 20th days of each calendar month.  
9 The Department may, in its discretion, combine the returns  
10 filed under this Section, Section 5, and Section 5a of this  
11 Act. The return must be accompanied by appropriate  
12 computer-generated magnetic media supporting schedule data in  
13 the format required by the Department, unless, as provided by  
14 rule, the Department grants an exception upon petition of a  
15 taxpayer. If the return is filed timely, the seller shall take  
16 a discount ~~of 2% through June 30, 2003 and 1.75% thereafter~~  
17 which is allowed to reimburse the seller for the expenses  
18 incurred in keeping records, preparing and filing returns,  
19 collecting and remitting the tax and supplying data to the  
20 Department on request. The discount, however, shall be  
21 applicable only to the amount of payment which accompanies a  
22 return that is filed timely in accordance with this Section.  
23 Prior to January 1, 2020, the vendor discount amount shall be  
24 1.75%. On and after January 1, 2020, the vendor discount  
25 amount shall be 1.75% of the proceeds collected during the  
26 calendar year; however, on and after January 1, 2020, in no

1 event shall the discount allowed to any person be less than \$5  
2 in any calendar year or more than \$1,000 in any calendar year.

3 The discount under this Section is not allowed for taxes paid  
4 on aviation fuel that are subject to the revenue use  
5 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133.

6 Beginning on January 1, 2020 and ending with returns due  
7 on January 20, 2021, each person who is required to pay the tax  
8 imposed under Section 2a of this Act on aviation fuel sold or  
9 used in this State during the preceding calendar month shall,  
10 instead of reporting and paying tax on aviation fuel as  
11 otherwise required by this Section, report and pay such tax on  
12 a separate aviation fuel tax return or a separate line on the  
13 return. The requirements related to the return shall be as  
14 otherwise provided in this Section. Notwithstanding any other  
15 provisions of this Act to the contrary, a person required to  
16 pay the tax imposed by Section 2a of this Act on aviation fuel  
17 shall file all aviation fuel tax returns and shall make all  
18 aviation fuel tax payments by electronic means in the manner  
19 and form required by the Department. For purposes of this Law,  
20 "aviation fuel" means jet fuel and aviation gasoline.

21 If any payment provided for in this Section exceeds the  
22 receiver's liabilities under this Act, as shown on an original  
23 return, the Department may authorize the receiver to credit  
24 such excess payment against liability subsequently to be  
25 remitted to the Department under this Act, in accordance with  
26 reasonable rules adopted by the Department. If the Department

1 subsequently determines that all or any part of the credit  
2 taken was not actually due to the receiver, the receiver's  
3 discount shall be reduced by an amount equal to the difference  
4 between the discount as applied to the credit taken and that  
5 actually due, and that receiver shall be liable for penalties  
6 and interest on such difference.

7 (Source: P.A. 100-1171, eff. 1-4-19; 101-10, eff. 6-5-19;  
8 101-604, eff. 12-13-19.)

9 (35 ILCS 505/6) (from Ch. 120, par. 422)

10 Sec. 6. Collection of tax; distributors. A distributor who  
11 sells or distributes any motor fuel, which he is required by  
12 Section 5 to report to the Department when filing a return,  
13 shall (except as hereinafter provided) collect at the time of  
14 such sale and distribution, the amount of tax imposed under  
15 this Act on all such motor fuel sold and distributed, and at  
16 the time of making a return, the distributor shall pay to the  
17 Department the amount so collected less a discount ~~of 2%~~  
18 ~~through June 30, 2003 and 1.75% thereafter~~ which is allowed to  
19 reimburse the distributor for the expenses incurred in keeping  
20 records, preparing and filing returns, collecting and  
21 remitting the tax and supplying data to the Department on  
22 request, and shall also pay to the Department an amount equal  
23 to the amount that would be collectible as a tax in the event  
24 of a sale thereof on all such motor fuel used by said  
25 distributor during the period covered by the return. Prior to

1 July 1, 2003, the discount amount shall be 2%. From July 1,  
2 2003 through December 31, 2019, the discount amount shall be  
3 1.75%. On and after January 1, 2020, the discount amount shall  
4 be 1.75% of the proceeds collected during the calendar year;  
5 however, on and after January 1, 2020, in no event shall the  
6 discount allowed to any distributor be less than \$5 in any  
7 calendar year or more than \$1,000 in any calendar year.

8 However, no payment shall be made based upon dyed diesel fuel  
9 used by the distributor for non-highway purposes. The discount  
10 shall only be applicable to the amount of tax payment which  
11 accompanies a return which is filed timely in accordance with  
12 Section 5 of this Act. In each subsequent sale of motor fuel on  
13 which the amount of tax imposed under this Act has been  
14 collected as provided in this Section, the amount so collected  
15 shall be added to the selling price, so that the amount of tax  
16 is paid ultimately by the user of the motor fuel. However, no  
17 collection or payment shall be made in the case of the sale or  
18 use of any motor fuel to the extent to which such sale or use  
19 of motor fuel may not, under the constitution and statutes of  
20 the United States, be made the subject of taxation by this  
21 State. A person whose license to act as a distributor of fuel  
22 has been revoked shall, at the time of making a return, also  
23 pay to the Department an amount equal to the amount that would  
24 be collectible as a tax in the event of a sale thereof on all  
25 motor fuel, which he is required by the second paragraph of  
26 Section 5 to report to the Department in making a return, and

1 which he had on hand on the date on which the license was  
2 revoked, and with respect to which no tax had been previously  
3 paid under this Act.

4 A distributor may make tax free sales of motor fuel, with  
5 respect to which he is otherwise required to collect the tax,  
6 only as specified in the following items 1 through 7.

7 1. When the sale is made to a person holding a valid  
8 unrevoked license as a distributor, by making a specific  
9 notation thereof on invoices or sales slip covering each  
10 sale.

11 2. When the sale is made with delivery to a purchaser  
12 outside of this State.

13 3. When the sale is made to the Federal Government or  
14 its instrumentalities.

15 4. When the sale is made to a municipal corporation  
16 owning and operating a local transportation system for  
17 public service in this State when an official certificate  
18 of exemption is obtained in lieu of the tax.

19 5. When the sale is made to a privately owned public  
20 utility owning and operating 2 axle vehicles designed and  
21 used for transporting more than 7 passengers, which  
22 vehicles are used as common carriers in general  
23 transportation of passengers, are not devoted to any  
24 specialized purpose and are operated entirely within the  
25 territorial limits of a single municipality or of any  
26 group of contiguous municipalities, or in a close radius



1           thereof, and the operations of which are subject to the  
2           regulations of the Illinois Commerce Commission, when an  
3           official certificate of exemption is obtained in lieu of  
4           the tax.

5           6. When a sale of special fuel is made to a person  
6           holding a valid, unrevoked license as a supplier, by  
7           making a specific notation thereof on the invoice or sales  
8           slip covering each such sale.

9           7. When a sale of dyed diesel fuel is made to someone  
10          other than a licensed distributor or a licensed supplier  
11          for non-highway purposes and the fuel is (i) delivered  
12          from a vehicle designed for the specific purpose of such  
13          sales and delivered directly into a stationary bulk  
14          storage tank that displays the notice required by Section  
15          4f of this Act, (ii) delivered from a vehicle designed for  
16          the specific purpose of such sales and delivered directly  
17          into the fuel supply tanks of non-highway vehicles that  
18          are not required to be registered for highway use, or  
19          (iii) dispensed from a dyed diesel fuel dispensing  
20          facility that has withdrawal facilities that are not  
21          readily accessible to and are not capable of dispensing  
22          dyed diesel fuel into the fuel supply tank of a motor  
23          vehicle.

24          A specific notation is required on the invoice or  
25          sales slip covering such sales, and any supporting  
26          documentation that may be required by the Department must

1 be obtained by the distributor. The distributor shall  
2 obtain and keep the supporting documentation in such form  
3 as the Department may require by rule.

4 For purposes of this item 7, a dyed diesel fuel  
5 dispensing facility is considered to have withdrawal  
6 facilities that are "not readily accessible to and not  
7 capable of dispensing dyed diesel fuel into the fuel  
8 supply tank of a motor vehicle" only if the dyed diesel  
9 fuel is delivered from: (i) a dispenser hose that is short  
10 enough so that it will not reach the fuel supply tank of a  
11 motor vehicle or (ii) a dispenser that is enclosed by a  
12 fence or other physical barrier so that a vehicle cannot  
13 pull alongside the dispenser to permit fueling.

14 8. (Blank).

15 All special fuel sold or used for non-highway purposes  
16 must have a dye added in accordance with Section 4d of this  
17 Law.

18 All suits or other proceedings brought for the purpose of  
19 recovering any taxes, interest or penalties due the State of  
20 Illinois under this Act may be maintained in the name of the  
21 Department.

22 (Source: P.A. 96-1384, eff. 7-29-10.)

23 (35 ILCS 505/6a) (from Ch. 120, par. 422a)

24 Sec. 6a. Collection of tax; suppliers. A supplier, other  
25 than a licensed distributor, who sells or distributes any

1 special fuel, which he is required by Section 5a to report to  
2 the Department when filing a return, shall (except as  
3 hereinafter provided) collect at the time of such sale and  
4 distribution, the amount of tax imposed under this Act on all  
5 such special fuel sold and distributed, and at the time of  
6 making a return, the supplier shall pay to the Department the  
7 amount so collected less a discount ~~of 2% through June 30, 2003~~  
8 ~~and 1.75% thereafter~~ which is allowed to reimburse the  
9 supplier for the expenses incurred in keeping records,  
10 preparing and filing returns, collecting and remitting the tax  
11 and supplying data to the Department on request, and shall  
12 also pay to the Department an amount equal to the amount that  
13 would be collectible as a tax in the event of a sale thereof on  
14 all such special fuel used by said supplier during the period  
15 covered by the return. Prior to July 1, 2003, the discount  
16 amount shall be 2%. From July 1, 2003 through December 31,  
17 2019, the discount amount shall be 1.75%. On and after January  
18 1, 2020, the discount amount shall be 1.75% of the proceeds  
19 collected during the calendar year; however, on and after  
20 January 1, 2020, in no event shall the discount allowed to any  
21 distributor be less than \$5 in any calendar year or more than  
22 \$1,000 in any calendar year. However, no payment shall be made  
23 based upon dyed diesel fuel used by said supplier for  
24 non-highway purposes. The discount shall only be applicable to  
25 the amount of tax payment which accompanies a return which is  
26 filed timely in accordance with Section 5(a) of this Act. In

1 each subsequent sale of special fuel on which the amount of tax  
2 imposed under this Act has been collected as provided in this  
3 Section, the amount so collected shall be added to the selling  
4 price, so that the amount of tax is paid ultimately by the user  
5 of the special fuel. However, no collection or payment shall  
6 be made in the case of the sale or use of any special fuel to  
7 the extent to which such sale or use of motor fuel may not,  
8 under the Constitution and statutes of the United States, be  
9 made the subject of taxation by this State.

10 A person whose license to act as supplier of special fuel  
11 has been revoked shall, at the time of making a return, also  
12 pay to the Department an amount equal to the amount that would  
13 be collectible as a tax in the event of a sale thereof on all  
14 special fuel, which he is required by the 1st paragraph of  
15 Section 5a to report to the Department in making a return.

16 A supplier may make tax-free sales of special fuel, with  
17 respect to which he is otherwise required to collect the tax,  
18 only as specified in the following items 1 through 7.

19 1. When the sale is made to the federal government or  
20 its instrumentalities.

21 2. When the sale is made to a municipal corporation  
22 owning and operating a local transportation system for  
23 public service in this State when an official certificate  
24 of exemption is obtained in lieu of the tax.

25 3. When the sale is made to a privately owned public  
26 utility owning and operating 2 axle vehicles designed and

1 used for transporting more than 7 passengers, which  
2 vehicles are used as common carriers in general  
3 transportation of passengers, are not devoted to any  
4 specialized purpose and are operated entirely within the  
5 territorial limits of a single municipality or of any  
6 group of contiguous municipalities, or in a close radius  
7 thereof, and the operations of which are subject to the  
8 regulations of the Illinois Commerce Commission, when an  
9 official certificate of exemption is obtained in lieu of  
10 the tax.

11 4. When a sale is made to a person holding a valid  
12 unrevoked license as a supplier or a distributor by making  
13 a specific notation thereof on invoice or sales slip  
14 covering each such sale.

15 5. When a sale of dyed diesel fuel is made to someone  
16 other than a licensed distributor or licensed supplier for  
17 non-highway purposes and the fuel is (i) delivered from a  
18 vehicle designed for the specific purpose of such sales  
19 and delivered directly into a stationary bulk storage tank  
20 that displays the notice required by Section 4f of this  
21 Act, (ii) delivered from a vehicle designed for the  
22 specific purpose of such sales and delivered directly into  
23 the fuel supply tanks of non-highway vehicles that are not  
24 required to be registered for highway use, or (iii)  
25 dispensed from a dyed diesel fuel dispensing facility that  
26 has withdrawal facilities that are not readily accessible

1 to and are not capable of dispensing dyed diesel fuel into  
2 the fuel supply tank of a motor vehicle.

3 A specific notation is required on the invoice or  
4 sales slip covering such sales, and any supporting  
5 documentation that may be required by the Department must  
6 be obtained by the supplier. The supplier shall obtain and  
7 keep the supporting documentation in such form as the  
8 Department may require by rule.

9 For purposes of this item 5, a dyed diesel fuel  
10 dispensing facility is considered to have withdrawal  
11 facilities that are "not readily accessible to and not  
12 capable of dispensing dyed diesel fuel into the fuel  
13 supply tank of a motor vehicle" only if the dyed diesel  
14 fuel is delivered from: (i) a dispenser hose that is short  
15 enough so that it will not reach the fuel supply tank of a  
16 motor vehicle or (ii) a dispenser that is enclosed by a  
17 fence or other physical barrier so that a vehicle cannot  
18 pull alongside the dispenser to permit fueling.

19 6. (Blank).

20 7. When a sale of special fuel is made to a person  
21 where delivery is made outside of this State.

22 All special fuel sold or used for non-highway purposes  
23 must have a dye added in accordance with Section 4d of this  
24 Law.

25 All suits or other proceedings brought for the purpose of  
26 recovering any taxes, interest or penalties due the State of

1 Illinois under this Act may be maintained in the name of the  
2 Department.

3 (Source: P.A. 96-1384, eff. 7-29-10.)

4 Section 50. The Telecommunications Excise Tax Act is  
5 amended by changing Section 6 as follows:

6 (35 ILCS 630/6) (from Ch. 120, par. 2006)

7 Sec. 6. Returns; payments. Except as provided hereinafter  
8 in this Section, on or before the last day of each month, each  
9 retailer maintaining a place of business in this State shall  
10 make a return to the Department for the preceding calendar  
11 month, stating:

12 1. His name;

13 2. The address of his principal place of business, or  
14 the address of the principal place of business (if that is  
15 a different address) from which he engages in the business  
16 of transmitting telecommunications;

17 3. Total amount of gross charges billed by him during  
18 the preceding calendar month for providing  
19 telecommunications during such calendar month;

20 4. Total amount received by him during the preceding  
21 calendar month on credit extended;

22 5. Deductions allowed by law;

23 6. Gross charges which were billed by him during the  
24 preceding calendar month and upon the basis of which the

1 tax is imposed;

2 7. Amount of tax (computed upon Item 6);

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

5 Any taxpayer required to make payments under this Section  
6 may make the payments by electronic funds transfer. The  
7 Department shall adopt rules necessary to effectuate a program  
8 of electronic funds transfer. Any taxpayer who has average  
9 monthly tax billings due to the Department under this Act and  
10 the Simplified Municipal Telecommunications Tax Act that  
11 exceed \$1,000 shall make all payments by electronic funds  
12 transfer as required by rules of the Department and shall file  
13 the return required by this Section by electronic means as  
14 required by rules of the Department.

15 If the retailer's average monthly tax billings due to the  
16 Department under this Act and the Simplified Municipal  
17 Telecommunications Tax Act do not exceed \$1,000, the  
18 Department may authorize his returns to be filed on a quarter  
19 annual basis, with the return for January, February and March  
20 of a given year being due by April 30 of such year; with the  
21 return for April, May and June of a given year being due by  
22 July 31st of such year; with the return for July, August and  
23 September of a given year being due by October 31st of such  
24 year; and with the return of October, November and December of  
25 a given year being due by January 31st of the following year.

26 If the retailer is otherwise required to file a monthly or



1 quarterly return and if the retailer's average monthly tax  
2 billings due to the Department under this Act and the  
3 Simplified Municipal Telecommunications Tax Act do not exceed  
4 \$400, the Department may authorize his or her return to be  
5 filed on an annual basis, with the return for a given year  
6 being due by January 31st of the following year.

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

14 In making such return, the retailer shall determine the  
15 value of any consideration other than money received by him  
16 and he shall include such value in his return. Such  
17 determination shall be subject to review and revision by the  
18 Department in the manner hereinafter provided for the  
19 correction of returns.

20 Each retailer whose average monthly liability to the  
21 Department under this Article and the Simplified Municipal  
22 Telecommunications Tax Act was \$25,000 or more during the  
23 preceding calendar year, excluding the month of highest  
24 liability and the month of lowest liability in such calendar  
25 year, and who is not operated by a unit of local government,  
26 shall make estimated payments to the Department on or before

1 the 7th, 15th, 22nd and last day of the month during which tax  
2 collection liability to the Department is incurred in an  
3 amount not less than the lower of either 22.5% of the  
4 retailer's actual tax collections for the month or 25% of the  
5 retailer's actual tax collections for the same calendar month  
6 of the preceding year. The amount of such quarter monthly  
7 payments shall be credited against the final liability of the  
8 retailer's return for that month. Any outstanding credit,  
9 approved by the Department, arising from the retailer's  
10 overpayment of its final liability for any month may be  
11 applied to reduce the amount of any subsequent quarter monthly  
12 payment or credited against the final liability of the  
13 retailer's return for any subsequent month. If any quarter  
14 monthly payment is not paid at the time or in the amount  
15 required by this Section, the retailer shall be liable for  
16 penalty and interest on the difference between the minimum  
17 amount due as a payment and the amount of such payment actually  
18 and timely paid, except insofar as the retailer has previously  
19 made payments for that month to the Department in excess of the  
20 minimum payments previously due.

21 The retailer making the return herein provided for shall,  
22 at the time of making such return, pay to the Department the  
23 amount of tax herein imposed, less a discount of 1% which is  
24 allowed to reimburse the retailer for the expenses incurred in  
25 keeping records, billing the customer, preparing and filing  
26 returns, remitting the tax, and supplying data to the

1 Department upon request. No discount may be claimed by a  
2 retailer on returns not timely filed and for taxes not timely  
3 remitted. On and after January 1, 2020, in no event shall the  
4 discount allowed to any retailer be more than \$1,000 in any  
5 calendar year.

6 If any payment provided for in this Section exceeds the  
7 retailer's liabilities under this Act, as shown on an original  
8 return, the Department may authorize the retailer to credit  
9 such excess payment against liability subsequently to be  
10 remitted to the Department under this Act, in accordance with  
11 reasonable rules adopted by the Department. If the Department  
12 subsequently determines that all or any part of the credit  
13 taken was not actually due to the retailer, the retailer's  
14 discount shall be reduced by an amount equal to the difference  
15 between the discount as applied to the credit taken and that  
16 actually due, and that retailer shall be liable for penalties  
17 and interest on such difference.

18 On and after the effective date of this Article of 1985, of  
19 the moneys received by the Department of Revenue pursuant to  
20 this Article, other than moneys received pursuant to the  
21 additional taxes imposed by Public Act 90-548:

22 (1) \$1,000,000 shall be paid each month into the  
23 Common School Fund;

24 (2) beginning on the first day of the first calendar  
25 month to occur on or after the effective date of this  
26 amendatory Act of the 98th General Assembly, an amount

1 equal to 1/12 of 5% of the cash receipts collected during  
2 the preceding fiscal year by the Audit Bureau of the  
3 Department from the tax under this Act and the Simplified  
4 Municipal Telecommunications Tax Act shall be paid each  
5 month into the Tax Compliance and Administration Fund;  
6 those moneys shall be used, subject to appropriation, to  
7 fund additional auditors and compliance personnel at the  
8 Department of Revenue; and

9 (3) the remainder shall be deposited into the General  
10 Revenue Fund.

11 On and after February 1, 1998, however, of the moneys  
12 received by the Department of Revenue pursuant to the  
13 additional taxes imposed by Public Act 90-548, one-half shall  
14 be deposited into the School Infrastructure Fund and one-half  
15 shall be deposited into the Common School Fund. On and after  
16 the effective date of this amendatory Act of the 91st General  
17 Assembly, if in any fiscal year the total of the moneys  
18 deposited into the School Infrastructure Fund under this Act  
19 is less than the total of the moneys deposited into that Fund  
20 from the additional taxes imposed by Public Act 90-548 during  
21 fiscal year 1999, then, as soon as possible after the close of  
22 the fiscal year, the Comptroller shall order transferred and  
23 the Treasurer shall transfer from the General Revenue Fund to  
24 the School Infrastructure Fund an amount equal to the  
25 difference between the fiscal year total deposits and the  
26 total amount deposited into the Fund in fiscal year 1999.

1 (Source: P.A. 100-1171, eff. 1-4-19.)

2 Section 55. The Liquor Control Act of 1934 is amended by  
3 changing Section 8-2 as follows:

4 (235 ILCS 5/8-2) (from Ch. 43, par. 159)

5 Sec. 8-2. Payments; reports. It is the duty of each  
6 manufacturer with respect to alcoholic liquor produced or  
7 imported by such manufacturer, or purchased tax-free by such  
8 manufacturer from another manufacturer or importing  
9 distributor, and of each importing distributor as to alcoholic  
10 liquor purchased by such importing distributor from foreign  
11 importers or from anyone from any point in the United States  
12 outside of this State or purchased tax-free from another  
13 manufacturer or importing distributor, to pay the tax imposed  
14 by Section 8-1 to the Department of Revenue on or before the  
15 15th day of the calendar month following the calendar month in  
16 which such alcoholic liquor is sold or used by such  
17 manufacturer or by such importing distributor other than in an  
18 authorized tax-free manner or to pay that tax electronically  
19 as provided in this Section.

20 Each manufacturer and each importing distributor shall  
21 make payment under one of the following methods: (1) on or  
22 before the 15th day of each calendar month, file in person or  
23 by United States first-class mail, postage pre-paid, with the  
24 Department of Revenue, on forms prescribed and furnished by

1 the Department, a report in writing in such form as may be  
2 required by the Department in order to compute, and assure the  
3 accuracy of, the tax due on all taxable sales and uses of  
4 alcoholic liquor occurring during the preceding month. Payment  
5 of the tax in the amount disclosed by the report shall  
6 accompany the report or, (2) on or before the 15th day of each  
7 calendar month, electronically file with the Department of  
8 Revenue, on forms prescribed and furnished by the Department,  
9 an electronic report in such form as may be required by the  
10 Department in order to compute, and assure the accuracy of,  
11 the tax due on all taxable sales and uses of alcoholic liquor  
12 occurring during the preceding month. An electronic payment of  
13 the tax in the amount disclosed by the report shall accompany  
14 the report. A manufacturer or distributor who files an  
15 electronic report and electronically pays the tax imposed  
16 pursuant to Section 8-1 to the Department of Revenue on or  
17 before the 15th day of the calendar month following the  
18 calendar month in which such alcoholic liquor is sold or used  
19 by that manufacturer or importing distributor other than in an  
20 authorized tax-free manner shall pay to the Department the  
21 amount of the tax imposed pursuant to Section 8-1, less a  
22 discount which is allowed to reimburse the manufacturer or  
23 importing distributor for the expenses incurred in keeping and  
24 maintaining records, preparing and filing the electronic  
25 returns, remitting the tax, and supplying data to the  
26 Department upon request.

1 The discount shall be in an amount as follows:

2 (1) For original returns due on or after January 1,  
3 2003 through September 30, 2003, the discount shall be  
4 1.75% or \$1,250 per return, whichever is less;

5 (2) For original returns due on or after October 1,  
6 2003 through September 30, 2004, the discount shall be 2%  
7 or \$3,000 per return, whichever is less; ~~and~~

8 (3) For original returns due on or after October 1,  
9 2004 through December 31, 2019, the discount shall be 2%  
10 or \$2,000 per return, whichever is less; ~~and~~.

11 (4) For original returns due on and after January 1,  
12 2020, 1.75% of the proceeds collected during the calendar  
13 year; however, on and after January 1, 2020, in no event  
14 shall the discount allowed to any manufacturer or  
15 distributor be less than \$5 in any calendar year or more  
16 than \$1,000 in any calendar year.

17 The Department may, if it deems it necessary in order to  
18 insure the payment of the tax imposed by this Article, require  
19 returns to be made more frequently than and covering periods  
20 of less than a month. Such return shall contain such further  
21 information as the Department may reasonably require.

22 It shall be presumed that all alcoholic liquors acquired  
23 or made by any importing distributor or manufacturer have been  
24 sold or used by him in this State and are the basis for the tax  
25 imposed by this Article unless proven, to the satisfaction of  
26 the Department, that such alcoholic liquors are (1) still in

1 the possession of such importing distributor or manufacturer,  
2 or (2) prior to the termination of possession have been lost by  
3 theft or through unintentional destruction, or (3) that such  
4 alcoholic liquors are otherwise exempt from taxation under  
5 this Act.

6 If any payment provided for in this Section exceeds the  
7 manufacturer's or importing distributor's liabilities under  
8 this Act, as shown on an original report, the manufacturer or  
9 importing distributor may credit such excess payment against  
10 liability subsequently to be remitted to the Department under  
11 this Act, in accordance with reasonable rules adopted by the  
12 Department. If the Department subsequently determines that all  
13 or any part of the credit taken was not actually due to the  
14 manufacturer or importing distributor, the manufacturer's or  
15 importing distributor's discount shall be reduced by an amount  
16 equal to the difference between the discount as applied to the  
17 credit taken and that actually due, and the manufacturer or  
18 importing distributor shall be liable for penalties and  
19 interest on such difference.

20 The Department may require any foreign importer to file  
21 monthly information returns, by the 15th day of the month  
22 following the month which any such return covers, if the  
23 Department determines this to be necessary to the proper  
24 performance of the Department's functions and duties under  
25 this Act. Such return shall contain such information as the  
26 Department may reasonably require.



1           Every manufacturer and importing distributor, except for a  
2 manufacturer or importing distributor that in the preceding  
3 year had less than \$50,000 of tax liability under this  
4 Article, shall also file, with the Department, a bond in an  
5 amount not less than \$1,000 and not to exceed \$100,000 on a  
6 form to be approved by, and with a surety or sureties  
7 satisfactory to, the Department. Such bond shall be  
8 conditioned upon the manufacturer or importing distributor  
9 paying to the Department all monies becoming due from such  
10 manufacturer or importing distributor under this Article. The  
11 Department shall fix the penalty of such bond in each case,  
12 taking into consideration the amount of alcoholic liquor  
13 expected to be sold and used by such manufacturer or importing  
14 distributor, and the penalty fixed by the Department shall be  
15 sufficient, in the Department's opinion, to protect the State  
16 of Illinois against failure to pay any amount due under this  
17 Article, but the amount of the penalty fixed by the Department  
18 shall not exceed twice the amount of tax liability of a monthly  
19 return, nor shall the amount of such penalty be less than  
20 \$1,000. The Department shall notify the State Commission of  
21 the Department's approval or disapproval of any such  
22 manufacturer's or importing distributor's bond, or of the  
23 termination or cancellation of any such bond, or of the  
24 Department's direction to a manufacturer or importing  
25 distributor that he must file additional bond in order to  
26 comply with this Section. The Commission shall not issue a

1 license to any applicant for a manufacturer's or importing  
2 distributor's license unless the Commission has received a  
3 notification from the Department showing that such applicant  
4 has filed a satisfactory bond with the Department hereunder  
5 and that such bond has been approved by the Department.  
6 Failure by any licensed manufacturer or importing distributor  
7 to keep a satisfactory bond in effect with the Department or to  
8 furnish additional bond to the Department, when required  
9 hereunder by the Department to do so, shall be grounds for the  
10 revocation or suspension of such manufacturer's or importing  
11 distributor's license by the Commission. If a manufacturer or  
12 importing distributor fails to pay any amount due under this  
13 Article, his bond with the Department shall be deemed  
14 forfeited, and the Department may institute a suit in its own  
15 name on such bond.

16 After notice and opportunity for a hearing the State  
17 Commission may revoke or suspend the license of any  
18 manufacturer or importing distributor who fails to comply with  
19 the provisions of this Section. Notice of such hearing and the  
20 time and place thereof shall be in writing and shall contain a  
21 statement of the charges against the licensee. Such notice may  
22 be given by United States registered or certified mail with  
23 return receipt requested, addressed to the person concerned at  
24 his last known address and shall be given not less than 7 days  
25 prior to the date fixed for the hearing. An order revoking or  
26 suspending a license under the provisions of this Section may

1 be reviewed in the manner provided in Section 7-10 of this Act.  
2 No new license shall be granted to a person whose license has  
3 been revoked for a violation of this Section or, in case of  
4 suspension, shall such suspension be terminated until he has  
5 paid to the Department all taxes and penalties which he owes  
6 the State under the provisions of this Act.

7 Every manufacturer or importing distributor who has, as  
8 verified by the Department, continuously complied with the  
9 conditions of the bond under this Act for a period of 2 years  
10 shall be considered to be a prior continuous compliance  
11 taxpayer. In determining the consecutive period of time for  
12 qualification as a prior continuous compliance taxpayer, any  
13 consecutive period of time of qualifying compliance  
14 immediately prior to the effective date of this amendatory Act  
15 of 1987 shall be credited to any manufacturer or importing  
16 distributor.

17 A manufacturer or importing distributor that is a prior  
18 continuous compliance taxpayer under this Section and becomes  
19 a successor as the result of an acquisition, merger, or  
20 consolidation of a manufacturer or importing distributor shall  
21 be deemed to be a prior continuous compliance taxpayer with  
22 respect to the acquired, merged, or consolidated entity.

23 Every prior continuous compliance taxpayer shall be exempt  
24 from the bond requirements of this Act until the Department  
25 has determined the taxpayer to be delinquent in the filing of  
26 any return or deficient in the payment of any tax under this

1 Act. Any taxpayer who fails to pay an admitted or established  
2 liability under this Act may also be required to post bond or  
3 other acceptable security with the Department guaranteeing the  
4 payment of such admitted or established liability.

5 The Department shall discharge any surety and shall  
6 release and return any bond or security deposit assigned,  
7 pledged or otherwise provided to it by a taxpayer under this  
8 Section within 30 days after: (1) such taxpayer becomes a  
9 prior continuous compliance taxpayer; or (2) such taxpayer has  
10 ceased to collect receipts on which he is required to remit tax  
11 to the Department, has filed a final tax return, and has paid  
12 to the Department an amount sufficient to discharge his  
13 remaining tax liability as determined by the Department under  
14 this Act.

15 (Source: P.A. 100-1171, eff. 1-4-19; 101-37, eff. 7-3-19.)

16 Section 99. Effective date. This Act takes effect upon  
17 becoming law.