



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB2556

Introduced 2/15/2023, by Rep. Sonya M. Harper

SYNOPSIS AS INTRODUCED:

30 ILCS 105/5.990 new	
35 ILCS 105/3-10	
35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/3-10	from Ch. 120, par. 439.33-10
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/3-10	from Ch. 120, par. 439.103-10
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/2-10	
35 ILCS 120/3	from Ch. 120, par. 442
105 ILCS 5/10-20.85 new	
105 ILCS 5/34-18.82 new	
110 ILCS 330/15 new	
210 ILCS 85/6.34 new	

Amends the State Finance Act to create the Trauma Response Fund as a special fund in the State treasury. Amends the School Code. Requires school boards to develop a trauma response protocol that shall be implemented in response to a traumatic event at a school, including, but not limited to, a shooting at the school. Sets forth various requirements for the protocol, including response by hospitals, trauma intervention services, and community engagement. Provides that all moneys in the Trauma Response Fund shall be paid as grants to school districts to implement the trauma response protocol. Amends the University of Illinois Hospital Act and Hospital Licensing Act to make conforming changes. Amends the Use Tax Act, Service Use Tax Act, Service Occupation Tax Act, and Retailers' Occupation Tax Act. Imposes a 1% surcharge on firearm ammunition, which shall be deposited into the Trauma Response Fund. Effective immediately.

LRB103 25797 HLH 52147 b

1 AN ACT concerning education.

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

4 Section 5. The State Finance Act is amended by adding
5 Section 5.990 as follows:

6 (30 ILCS 105/5.990 new)

7 Sec. 5.990. The Trauma Response Fund.

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

10 (35 ILCS 105/3-10)

11 Sec. 3-10. Rate of tax. Unless otherwise provided in this
12 Section, the tax imposed by this Act is at the rate of 6.25% of
13 either the selling price or the fair market value, if any, of
14 the tangible personal property. In all cases where property
15 functionally used or consumed is the same as the property that
16 was purchased at retail, then the tax is imposed on the selling
17 price of the property. In all cases where property
18 functionally used or consumed is a by-product or waste product
19 that has been refined, manufactured, or produced from property
20 purchased at retail, then the tax is imposed on the lower of
21 the fair market value, if any, of the specific property so used

1 in this State or on the selling price of the property purchased
2 at retail. For purposes of this Section "fair market value"
3 means the price at which property would change hands between a
4 willing buyer and a willing seller, neither being under any
5 compulsion to buy or sell and both having reasonable knowledge
6 of the relevant facts. The fair market value shall be
7 established by Illinois sales by the taxpayer of the same
8 property as that functionally used or consumed, or if there
9 are no such sales by the taxpayer, then comparable sales or
10 purchases of property of like kind and character in Illinois.

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

15 Beginning on August 6, 2010 through August 15, 2010, and
16 beginning again on August 5, 2022 through August 14, 2022,
17 with respect to sales tax holiday items as defined in Section
18 3-6 of this Act, the tax is imposed at the rate of 1.25%.

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

1 sales of gasohol made during that time.

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

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

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

1 shall be as provided in Section 3-5.1.

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

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

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

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

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

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

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

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

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

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

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

12 Beginning July 1, 2023, in addition to all other rates of
13 tax imposed under this Act, a surcharge of 1% is imposed on the
14 selling price of firearm ammunition. "Firearm ammunition" has
15 the meaning given to that term under Section 31A-0.1 of the
16 Criminal Code of 2012.

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

24 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;
25 102-4, eff. 4-27-21; 102-700, Article 20, Section 20-5, eff.
26 4-19-22; 102-700, Article 60, Section 60-15, eff. 4-19-22;

1 102-700, Article 65, Section 65-5, eff. 4-19-22; revised
2 5-27-22.)

3 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

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

1 rate imposed under Public Act 102-700 ~~this amendatory Act of~~
2 ~~the 102nd General Assembly~~. In the case of retailers who
3 report and pay the tax on a transaction by transaction basis,
4 as provided in this Section, such discount shall be taken with
5 each such tax remittance instead of when such retailer files
6 his periodic return. The discount allowed under this Section
7 is allowed only for returns that are filed in the manner
8 required by this Act. The Department may disallow the discount
9 for retailers whose certificate of registration is revoked at
10 the time the return is filed, but only if the Department's
11 decision to revoke the certificate of registration has become
12 final. A retailer need not remit that part of any tax collected
13 by him to the extent that he is required to remit and does
14 remit the tax imposed by the Retailers' Occupation Tax Act,
15 with respect to the sale of the same property.

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

26 Except as provided in this Section, on or before the

1 twentieth day of each calendar month, such retailer shall file
2 a return for the preceding calendar month. Such return shall
3 be filed on forms prescribed by the Department and shall
4 furnish such information as the Department may reasonably
5 require. The return shall include the gross receipts on food
6 for human consumption that is to be consumed off the premises
7 where it is sold (other than alcoholic beverages, food
8 consisting of or infused with adult use cannabis, soft drinks,
9 and food that has been prepared for immediate consumption)
10 which were received during the preceding calendar month,
11 quarter, or year, as appropriate, and upon which tax would
12 have been due but for the 0% rate imposed under Public Act
13 102-700 ~~this amendatory Act of the 102nd General Assembly~~. The
14 return shall also include the amount of tax that would have
15 been due on food for human consumption that is to be consumed
16 off the premises where it is sold (other than alcoholic
17 beverages, food consisting of or infused with adult use
18 cannabis, soft drinks, and food that has been prepared for
19 immediate consumption) but for the 0% rate imposed under
20 Public Act 102-700 ~~this amendatory Act of the 102nd General~~
21 ~~Assembly~~.

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

1 all returns required to be filed pursuant to this Act shall be
2 filed electronically. On and after January 1, 2023, with
3 respect to retailers whose annual gross receipts average
4 \$20,000 or more, all returns required to be filed pursuant to
5 this Act, including, but not limited to, returns for motor
6 vehicles, watercraft, aircraft, and trailers that are required
7 to be registered with an agency of this State, shall be filed
8 electronically. Retailers who demonstrate that they do not
9 have access to the Internet or demonstrate hardship in filing
10 electronically may petition the Department to waive the
11 electronic filing requirement.

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

- 19 1. The name of the seller;
- 20 2. The address of the principal place of business from
21 which he engages in the business of selling tangible
22 personal property at retail in this State;
- 23 3. The total amount of taxable receipts received by
24 him during the preceding calendar month from sales of
25 tangible personal property by him during such preceding
26 calendar month, including receipts from charge and time

1 sales, but less all deductions allowed by law;

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

4 5. The amount of tax due;

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

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

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

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

25 Notwithstanding any other provision of this Act to the
26 contrary, retailers subject to tax on cannabis shall file all

1 cannabis tax returns and shall make all cannabis tax payments
2 by electronic means in the manner and form required by the
3 Department.

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

1 Department of Revenue Law shall make all payments required by
2 rules of the Department by electronic funds transfer.

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

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

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

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

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

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

1 liability for the month or 26.25% of the taxpayer's liability
2 for the same calendar month of the preceding year. If the month
3 during which such tax liability is incurred begins on or after
4 January 1, 1988, and prior to January 1, 1989, or begins on or
5 after January 1, 1996, each payment shall be in an amount equal
6 to 22.5% of the taxpayer's actual liability for the month or
7 25% of the taxpayer's liability for the same calendar month of
8 the preceding year. If the month during which such tax
9 liability is incurred begins on or after January 1, 1989, and
10 prior to January 1, 1996, each payment shall be in an amount
11 equal to 22.5% of the taxpayer's actual liability for the
12 month or 25% of the taxpayer's liability for the same calendar
13 month of the preceding year or 100% of the taxpayer's actual
14 liability for the quarter monthly reporting period. The amount
15 of such quarter monthly payments shall be credited against the
16 final tax liability of the taxpayer's return for that month.
17 Before October 1, 2000, once applicable, the requirement of
18 the making of quarter monthly payments to the Department 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 change in such taxpayer's reporting status. On
6 and after October 1, 2000, once applicable, the requirement of
7 the making of quarter monthly payments to the Department shall
8 continue until such taxpayer's average monthly liability to
9 the Department during the preceding 4 complete calendar
10 quarters (excluding the month of highest liability and the
11 month of lowest liability) is less than \$19,000 or until such
12 taxpayer's average monthly liability to the Department as
13 computed for each calendar quarter of the 4 preceding complete
14 calendar quarter period is less than \$20,000. However, if a
15 taxpayer can show the Department that a substantial change in
16 the taxpayer's business has occurred which causes the taxpayer
17 to anticipate that his average monthly tax liability for the
18 reasonably foreseeable future will fall below the \$20,000
19 threshold stated above, then such taxpayer may petition the
20 Department for a change in such taxpayer's reporting status.
21 The Department shall change such taxpayer's reporting status
22 unless it finds that such change is seasonal in nature and not
23 likely to be long term. Quarter monthly payment status shall
24 be determined under this paragraph as if the rate reduction to
25 1.25% in Public Act 102-700 ~~this amendatory Act of the 102nd~~
26 ~~General Assembly~~ on sales tax holiday items had not occurred.

1 For quarter monthly payments due on or after July 1, 2023 and
2 through June 30, 2024, "25% of the taxpayer's liability for
3 the same calendar month of the preceding year" shall be
4 determined as if the rate reduction to 1.25% in Public Act
5 102-700 ~~this amendatory Act of the 102nd General Assembly~~ on
6 sales tax holiday items had not occurred. Quarter monthly
7 payment status shall be determined under this paragraph as if
8 the rate reduction to 0% in Public Act 102-700 ~~this amendatory~~
9 ~~Act of the 102nd General Assembly~~ on food for human
10 consumption that is to be consumed off the premises where it is
11 sold (other than alcoholic beverages, food consisting of or
12 infused with adult use cannabis, soft drinks, and food that
13 has been prepared for immediate consumption) had not occurred.
14 For quarter monthly payments due under this paragraph on or
15 after July 1, 2023 and through June 30, 2024, "25% of the
16 taxpayer's liability for the same calendar month of the
17 preceding year" shall be determined as if the rate reduction
18 to 0% in Public Act 102-700 ~~this amendatory Act of the 102nd~~
19 ~~General Assembly~~ had not occurred. If any such quarter monthly
20 payment is not paid at the time or in the amount required by
21 this Section, then the taxpayer shall be liable for penalties
22 and interest on the difference between the minimum amount due
23 and the amount of such quarter monthly payment actually and
24 timely paid, except insofar as the taxpayer has previously
25 made payments for that month to the Department in excess of the
26 minimum payments previously due as provided in this Section.

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

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

1 all or any part of the credit taken was not actually due to the
2 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall
3 be reduced by 2.1% or 1.75% of the difference between the
4 credit taken and that actually due, and the taxpayer shall be
5 liable for penalties and interest on such difference.

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
11 year being due by April 20 of such year; with the return for
12 April, May and June of a given year being due by July 20 of
13 such year; with the return for July, August and September of a
14 given year being due by October 20 of such year, and with the
15 return for October, November and December of a given year
16 being due by 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 to 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 In addition, with respect to motor vehicles, watercraft,
8 aircraft, and trailers that are required to be registered with
9 an agency of this State, except as otherwise provided in this
10 Section, every retailer selling this kind of tangible personal
11 property shall file, with the Department, upon a form to be
12 prescribed and supplied by the Department, a separate return
13 for each such item of tangible personal property which the
14 retailer sells, except that if, in the same transaction, (i) a
15 retailer of aircraft, watercraft, motor vehicles or trailers
16 transfers more than one aircraft, watercraft, motor vehicle or
17 trailer to another aircraft, watercraft, motor vehicle or
18 trailer retailer for the purpose of resale or (ii) a retailer
19 of aircraft, watercraft, motor vehicles, or trailers transfers
20 more than one aircraft, watercraft, motor vehicle, or trailer
21 to a purchaser for use as a qualifying rolling stock as
22 provided in Section 3-55 of this Act, then that seller may
23 report the transfer of all the aircraft, watercraft, motor
24 vehicles or trailers involved in that transaction to the
25 Department on the same uniform invoice-transaction reporting
26 return form. For purposes of this Section, "watercraft" means

1 a Class 2, Class 3, or Class 4 watercraft as defined in Section
2 3-2 of the Boat Registration and Safety Act, a personal
3 watercraft, or any boat equipped with an inboard motor.

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

20 The transaction reporting return in the case of motor
21 vehicles or trailers that are required to be registered with
22 an agency of this State, shall be the same document as the
23 Uniform Invoice referred to in Section 5-402 of the Illinois
24 Vehicle Code and must show the name and address of the seller;
25 the name and address of the purchaser; the amount of the
26 selling price including the amount allowed by the retailer for

1 traded-in property, if any; the amount allowed by the retailer
2 for the traded-in tangible personal property, if any, to the
3 extent to which Section 2 of this Act allows an exemption for
4 the value of traded-in property; the balance payable after
5 deducting such trade-in allowance from the total selling
6 price; the amount of tax due from the retailer with respect to
7 such transaction; the amount of tax collected from the
8 purchaser by the retailer on such transaction (or satisfactory
9 evidence that such tax is not due in that particular instance,
10 if that is claimed to be the fact); the place and date of the
11 sale; a sufficient identification of the property sold; such
12 other information as is required in Section 5-402 of the
13 Illinois Vehicle Code, and such other information as the
14 Department may reasonably require.

15 The transaction reporting return in the case of watercraft
16 and aircraft must show the name and address of the seller; the
17 name and address of the purchaser; the amount of the selling
18 price including the amount allowed by the retailer for
19 traded-in property, if any; the amount allowed by the retailer
20 for the traded-in tangible personal property, if any, to the
21 extent to which Section 2 of this Act allows an exemption for
22 the value of traded-in property; the balance payable after
23 deducting such trade-in allowance from the total selling
24 price; the amount of tax due from the retailer with respect to
25 such transaction; the amount of tax collected from the
26 purchaser by the retailer on such transaction (or satisfactory

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

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

18 With each such transaction reporting return, the retailer
19 shall remit the proper amount of tax due (or shall submit
20 satisfactory evidence that the sale is not taxable if that is
21 the case), to the Department or its agents, whereupon the
22 Department shall issue, in the purchaser's name, a tax receipt
23 (or a certificate of exemption if the Department is satisfied
24 that the particular sale is tax exempt) which such purchaser
25 may submit to the agency with which, or State officer with
26 whom, he must title or register the tangible personal property

1 that is involved (if titling or registration is required) in
2 support of such purchaser's application for an Illinois
3 certificate or other evidence of title or registration to such
4 tangible personal property.

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

13 If the user who would otherwise pay tax to the retailer
14 wants the transaction reporting return filed and the payment
15 of tax or proof of exemption made to the Department before the
16 retailer is willing to take these actions and such user has not
17 paid the tax to the retailer, such user may certify to the fact
18 of such delay by the retailer, and may (upon the Department
19 being satisfied of the truth of such certification) transmit
20 the information required by the transaction reporting return
21 and the remittance for tax or proof of exemption directly to
22 the Department and obtain his tax receipt or exemption
23 determination, in which event the transaction reporting return
24 and tax remittance (if a tax payment was required) shall be
25 credited by the Department to the proper retailer's account
26 with the Department, but without the 2.1% or 1.75% discount

1 provided for in this Section being allowed. When the user pays
2 the tax directly to the Department, he shall pay the tax in the
3 same amount and in the same form in which it would be remitted
4 if the tax had been remitted to the Department by the retailer.

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

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

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

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

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

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

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

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

1 pay into the State and Local Sales Tax Reform Fund, a special
2 fund in the State Treasury, 20% of the net revenue realized for
3 the preceding month from the 6.25% general rate on the selling
4 price of tangible personal property, other than (i) tangible
5 personal property which is purchased outside Illinois at
6 retail from a retailer and which is titled or registered by an
7 agency of this State's government and (ii) aviation fuel sold
8 on or after December 1, 2019. This exception for aviation fuel
9 only applies for so long as the revenue use requirements of 49
10 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

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

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

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

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

20 Beginning July 1, 2011, each month the Department shall
21 pay into the Clean Air Act Permit Fund 80% of the net revenue
22 realized for the preceding month from the 6.25% general rate
23 on the selling price of sorbents used in Illinois in the
24 process of sorbent injection as used to comply with the
25 Environmental Protection Act or the federal Clean Air Act, but
26 the total payment into the Clean Air Act Permit Fund under this

1 Act and the Retailers' Occupation Tax Act shall not exceed
2 \$2,000,000 in any fiscal year.

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

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

23 Beginning July 1, 2023, the Department shall pay into the
24 Trauma Response Fund 100% of the net revenue realized for the
25 preceding month from the 1% surcharge on the selling price of
26 firearm ammunition.

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

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

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

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

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

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

20 and

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

1 but not after fiscal year 2060.

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

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

1 binding on the State.

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

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

23 Subject to payment of amounts into the Build Illinois
24 Fund, the McCormick Place Expansion Project Fund, the Illinois
25 Tax Increment Fund, and the Energy Infrastructure Fund
26 pursuant to the preceding paragraphs or in any amendments to

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

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

24 Subject to successful execution and delivery of a
25 public-private agreement between the public agency and private
26 entity and completion of the civic build, beginning on July 1,

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

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

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

14 Beginning July 1, 2021 and until July 1, 2022, subject to
15 the payment of amounts into the State and Local Sales Tax
16 Reform Fund, the Build Illinois Fund, the McCormick Place
17 Expansion Project Fund, the Illinois Tax Increment Fund, the
18 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 16% of the net revenue realized from
22 the taxes imposed on motor fuel and gasohol. Beginning July 1,
23 2022 and until July 1, 2023, subject to the payment of amounts
24 into the State and Local Sales Tax Reform Fund, the Build
25 Illinois Fund, the McCormick Place Expansion Project Fund, the
26 Illinois Tax Increment Fund, the Energy Infrastructure Fund,

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

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

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

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

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

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

6 (Source: P.A. 101-10, Article 15, Section 15-10, eff. 6-5-19;
7 101-10, Article 25, Section 25-105, eff. 6-5-19; 101-27, eff.
8 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
9 101-636, eff. 6-10-20; 102-700, Article 60, Section 60-15,
10 eff. 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;
11 102-1019, eff. 1-1-23; revised 12-13-22.)

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

14 (35 ILCS 110/3-10) (from Ch. 120, par. 439.33-10)

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

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

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

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

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

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

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

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

1 transferred as an incident to the sale of those services.

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

19 Beginning on July 1, 2022 and until July 1, 2023, the tax
20 shall be imposed at the rate of 0% on food prepared for
21 immediate consumption and transferred incident to a sale of
22 service subject to this Act or the Service Occupation Tax Act
23 by an entity licensed under the Hospital Licensing Act, the
24 Nursing Home Care Act, the Assisted Living and Shared Housing
25 Act, the ID/DD Community Care Act, the MC/DD Act, the
26 Specialized Mental Health Rehabilitation Act of 2013, or the

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

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

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

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

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

23 Notwithstanding any other provisions of this Act,
24 beginning September 1, 2009, "food for human consumption that
25 is to be consumed off the premises where it is sold" does not
26 include candy. For purposes of this Section, "candy" means a

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

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

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

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

1 Cannabis Program Act.

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

7 Beginning July 1, 2023, in addition to all other rates of
8 tax imposed under this Act, a surcharge of 1% is imposed on the
9 selling price of firearm ammunition. "Firearm ammunition" has
10 the meaning given to that term under Section 31A-0.1 of the
11 Criminal Code of 2012.

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

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

23 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

24 Sec. 9. Each serviceman required or authorized to collect
25 the tax herein imposed shall pay to the Department the amount

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

1 Except as provided hereinafter in this Section, on or
2 before the twentieth day of each calendar month, such
3 serviceman shall file a return for the preceding calendar
4 month in accordance with reasonable Rules and Regulations to
5 be promulgated by the Department. Such return shall be filed
6 on a form prescribed by the Department and shall contain such
7 information as the Department may reasonably require. The
8 return shall include the gross receipts which were received
9 during the preceding calendar month or quarter on the
10 following items upon which tax would have been due but for the
11 0% rate imposed under this amendatory Act of the 102nd General
12 Assembly: (i) food for human consumption that is to be
13 consumed off the premises where it is sold (other than
14 alcoholic beverages, food consisting of or infused with adult
15 use cannabis, soft drinks, and food that has been prepared for
16 immediate consumption); and (ii) food prepared for immediate
17 consumption and transferred incident to a sale of service
18 subject to this Act or the Service Occupation Tax Act by an
19 entity licensed under the Hospital Licensing Act, the Nursing
20 Home Care Act, the Assisted Living and Shared Housing Act, the
21 ID/DD Community Care Act, the MC/DD Act, the Specialized
22 Mental Health Rehabilitation Act of 2013, or the Child Care
23 Act of 1969, or an entity that holds a permit issued pursuant
24 to the Life Care Facilities Act. The return shall also include
25 the amount of tax that would have been due on the items listed
26 in the previous sentence but for the 0% rate imposed under this

1 amendatory Act of the 102nd General Assembly.

2 On and after January 1, 2018, with respect to servicemen
3 whose annual gross receipts average \$20,000 or more, all
4 returns required to be filed pursuant to this Act shall be
5 filed electronically. Servicemen who demonstrate that they do
6 not have access to the Internet or demonstrate hardship in
7 filing electronically may petition the Department to waive the
8 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 imposed by this Act on aviation fuel transferred as an
6 incident of a sale of service in this State during the
7 preceding calendar month shall, instead of reporting and
8 paying tax on aviation fuel as otherwise required by this
9 Section, report and pay such tax on a separate aviation fuel
10 tax return. The requirements related to the return shall be as
11 otherwise provided in this Section. Notwithstanding any other
12 provisions of this Act to the contrary, servicemen collecting
13 tax on aviation fuel shall file all aviation fuel tax returns
14 and shall make all aviation fuel tax payments by electronic
15 means 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 Beginning October 1, 1993, a taxpayer who has an average
2 monthly tax liability of \$150,000 or more shall make all
3 payments required by rules of the Department by electronic
4 funds transfer. Beginning October 1, 1994, a taxpayer who has
5 an average monthly tax liability of \$100,000 or more shall
6 make all payments required by rules of the Department by
7 electronic funds transfer. Beginning October 1, 1995, a
8 taxpayer who has an average monthly tax liability of \$50,000
9 or more shall make all payments required by rules of the
10 Department by electronic funds transfer. Beginning October 1,
11 2000, a taxpayer who has an annual tax liability of \$200,000 or
12 more shall make all payments required by rules of the
13 Department by electronic funds transfer. The term "annual tax
14 liability" shall be the sum of the taxpayer's liabilities
15 under this Act, and under all other State and local occupation
16 and use tax laws administered by the Department, for the
17 immediately preceding calendar year. The term "average monthly
18 tax liability" means the sum of the taxpayer's liabilities
19 under this Act, and under all other State and local occupation
20 and use tax laws administered by the Department, for the
21 immediately preceding calendar year divided by 12. Beginning
22 on October 1, 2002, a taxpayer who has a tax liability in the
23 amount set forth in subsection (b) of Section 2505-210 of the
24 Department of Revenue Law shall make all payments required by
25 rules of the Department by electronic funds transfer.

26 Before August 1 of each year beginning in 1993, the

1 Department shall notify all taxpayers required to make
2 payments by electronic funds transfer. All taxpayers required
3 to make payments by electronic funds transfer shall make those
4 payments for a minimum of one year beginning on October 1.

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

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

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

15 If the serviceman is otherwise required to file a monthly
16 return and if the serviceman's average monthly tax liability
17 to 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 year
20 being due by April 20 of such year; with the return for April,
21 May and June of a given year being due by July 20 of such year;
22 with the return for July, August and September of a given year
23 being due by October 20 of such year, and with the return for
24 October, November and December of a given year being due by
25 January 20 of the following year.

26 If the serviceman is otherwise required to file a monthly

1 or quarterly return and if the serviceman's average monthly
2 tax 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 serviceman may file his return, in the
11 case of any serviceman who ceases to engage in a kind of
12 business which makes him responsible for filing returns under
13 this Act, such serviceman shall file a final return under this
14 Act with the Department not more than 1 month after
15 discontinuing such business.

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

1 as shown by such return, provided that the amount of the tax to
2 be deducted shall previously have been remitted to the
3 Department by such serviceman. If the serviceman shall not
4 previously have remitted the amount of such tax to the
5 Department, he shall be entitled to no deduction hereunder
6 upon refunding such tax to the purchaser.

7 Any serviceman filing a return hereunder shall also
8 include the total tax upon the selling price of tangible
9 personal property purchased for use by him as an incident to a
10 sale of service, and such serviceman shall remit the amount of
11 such tax to the Department when filing such 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 servicemen, who are required to file
15 returns hereunder and also under the Service Occupation Tax
16 Act, to furnish all the return information required by both
17 Acts on the one form.

18 Where the serviceman has more than one business registered
19 with the Department under separate registration hereunder,
20 such serviceman shall 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 Tax Reform Fund, a special fund in
25 the State Treasury, the net revenue realized for the preceding
26 month from the 1% tax imposed under this Act.

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

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

24 Beginning August 1, 2000, each month the Department shall
25 pay into the State and Local Sales Tax Reform Fund 100% of the
26 net revenue realized for the preceding month from the 1.25%

1 rate on the selling price of motor fuel and gasohol.

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

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

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

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

3 Beginning July 1, 2023, the Department shall pay into the
4 Trauma Response Fund 100% of the net revenue realized for the
5 preceding month from the 1% surcharge on the selling price of
6 firearm ammunition.

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

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

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

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

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

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

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

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

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

22 Subject to payment of amounts into the Capital Projects
23 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
24 and the McCormick Place Expansion Project Fund pursuant to the
25 preceding paragraphs or in any amendments thereto hereafter
26 enacted, for aviation fuel sold on or after December 1, 2019,

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

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

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

1 a new electric generating facility certified pursuant to
2 Section 605-332 of the Department of Commerce and Economic
3 Opportunity Law of the Civil Administrative Code of Illinois.

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

23 Subject to payments of amounts into the Build Illinois
24 Fund, the McCormick Place Expansion Project Fund, the Illinois
25 Tax Increment Fund, the Energy Infrastructure Fund, and the
26 Tax Compliance and Administration Fund as provided in this

1 Section, beginning on July 1, 2018 the Department shall pay
 2 each month into the Downstate Public Transportation Fund the
 3 moneys required to be so paid under Section 2-3 of the
 4 Downstate Public Transportation Act.

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

26 Fiscal Year..... Total Deposit

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

21 Beginning July 1, 2021 and until July 1, 2022, subject to
22 the payment of amounts into the State and Local Sales Tax
23 Reform Fund, the Build Illinois Fund, the McCormick Place
24 Expansion Project Fund, the Illinois Tax Increment Fund, the
25 Energy Infrastructure Fund, and the Tax Compliance and
26 Administration Fund as provided in this Section, the

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

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

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

22 As soon as possible after the first day of each month, upon
23 certification of the Department of Revenue, the Comptroller
24 shall order transferred and the Treasurer shall transfer from
25 the General Revenue Fund to the Motor Fuel Tax Fund an amount
26 equal to 1.7% of 80% of the net revenue realized under this Act

1 for the second preceding month. Beginning April 1, 2000, this
2 transfer is no longer required and shall not be made.

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

7 (Source: P.A. 101-10, Article 15, Section 15-15, eff. 6-5-19;
8 101-10, Article 25, Section 25-110, eff. 6-5-19; 101-27, eff.
9 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
10 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

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

13 (35 ILCS 115/3-10) (from Ch. 120, par. 439.103-10)

14 Sec. 3-10. Rate of tax. Unless otherwise provided in this
15 Section, the tax imposed by this Act is at the rate of 6.25% of
16 the "selling price", as defined in Section 2 of the Service Use
17 Tax Act, of the tangible personal property. For the purpose of
18 computing this tax, in no event shall the "selling price" be
19 less than the cost price to the serviceman of the tangible
20 personal property transferred. The selling price of each item
21 of tangible personal property transferred as an incident of a
22 sale of service may be shown as a distinct and separate item on
23 the serviceman's billing to the service customer. If the
24 selling price is not so shown, the selling price of the

1 tangible personal property is deemed to be 50% of the
2 serviceman's entire billing to the service customer. When,
3 however, a serviceman contracts to design, develop, and
4 produce special order machinery or equipment, the tax imposed
5 by this Act shall be based on the serviceman's cost price of
6 the tangible personal property transferred incident to the
7 completion of the contract.

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

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

23 With respect to majority blended ethanol fuel, as defined
24 in the Use Tax Act, the tax imposed by this Act does not apply
25 to the selling price of property transferred as an incident to
26 the sale of service on or after July 1, 2003 and on or before

1 December 31, 2023 but applies to 100% of the selling price
2 thereafter.

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

19 With respect to biodiesel, as defined in the Use Tax Act,
20 and biodiesel blends, as defined in the Use Tax Act, with more
21 than 10% but no more than 99% biodiesel material, the tax
22 imposed by this Act does not apply to the proceeds of the
23 selling price of property transferred as an incident to the
24 sale of service on or after July 1, 2003 and on or before
25 December 31, 2023. On and after January 1, 2024 and on or
26 before December 31, 2030, the taxation of biodiesel, renewable

1 diesel, and biodiesel blends shall be as provided in Section
2 3-5.1 of the Use Tax Act.

3 At the election of any registered serviceman made for each
4 fiscal year, sales of service in which the aggregate annual
5 cost price of tangible personal property transferred as an
6 incident to the sales of service is less than 35%, or 75% in
7 the case of servicemen transferring prescription drugs or
8 servicemen engaged in graphic arts production, of the
9 aggregate annual total gross receipts from all sales of
10 service, the tax imposed by this Act shall be based on the
11 serviceman's cost price of the tangible personal property
12 transferred incident to the sale of those services.

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

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

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

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

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

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

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

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

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

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

1 as required by 21 CFR ~~C.F.R.~~ § 201.66. The
2 "over-the-counter-drug" label includes:

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

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

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

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

17 Beginning July 1, 2023, in addition to all other rates of
18 tax imposed under this Act, a surcharge of 1% is imposed on the
19 selling price of firearm ammunition. "Firearm ammunition" has
20 the meaning given to that term under Section 31A-0.1 of the
21 Criminal Code of 2012.

22 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;
23 102-4, eff. 4-27-21; 102-16, eff. 6-17-21; 102-700, Article
24 20, Section 20-15, eff. 4-19-22; 102-700, Article 60, Section
25 60-25, eff. 4-19-22; revised 6-1-22.)

1 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

2 Sec. 9. Each serviceman required or authorized to collect
3 the tax herein imposed shall pay to the Department the amount
4 of such tax at the time when he is required to file his return
5 for the period during which such tax was collectible, less a
6 discount of 2.1% prior to January 1, 1990, and 1.75% on and
7 after January 1, 1990, or \$5 per calendar year, whichever is
8 greater, which is allowed to reimburse the serviceman for
9 expenses incurred in collecting the tax, keeping records,
10 preparing and filing returns, remitting the tax and supplying
11 data to the Department on request. When determining the
12 discount allowed under this Section, servicemen shall include
13 the amount of tax that would have been due at the 1% rate but
14 for the 0% rate imposed under this amendatory Act of the 102nd
15 General Assembly. The discount under this Section is not
16 allowed for the 1.25% portion of taxes paid on aviation fuel
17 that is subject to the revenue use requirements of 49 U.S.C.
18 47107(b) and 49 U.S.C. 47133. The discount allowed under this
19 Section is allowed only for returns that are filed in the
20 manner required by this Act. The Department may disallow the
21 discount for servicemen whose certificate of registration is
22 revoked at the time the return is filed, but only if the
23 Department's decision to revoke the certificate of
24 registration has become final.

25 Where such tangible personal property is sold under a
26 conditional sales contract, or under any other form of sale

1 wherein the payment of the principal sum, or a part thereof, is
2 extended beyond the close of the period for which the return is
3 filed, the serviceman, in collecting the tax may collect, for
4 each tax return period, only the tax applicable to the part of
5 the selling price actually received during such tax return
6 period.

7 Except as provided hereinafter in this Section, on or
8 before the twentieth day of each calendar month, such
9 serviceman shall file a return for the preceding calendar
10 month in accordance with reasonable rules and regulations to
11 be promulgated by the Department of Revenue. Such return shall
12 be filed on a form prescribed by the Department and shall
13 contain such information as the Department may reasonably
14 require. The return shall include the gross receipts which
15 were received during the preceding calendar month or quarter
16 on the following items upon which tax would have been due but
17 for the 0% rate imposed under this amendatory Act of the 102nd
18 General Assembly: (i) food for human consumption that is to be
19 consumed off the premises where it is sold (other than
20 alcoholic beverages, food consisting of or infused with adult
21 use cannabis, soft drinks, and food that has been prepared for
22 immediate consumption); and (ii) food prepared for immediate
23 consumption and transferred incident to a sale of service
24 subject to this Act or the Service Use Tax Act by an entity
25 licensed under the Hospital Licensing Act, the Nursing Home
26 Care Act, the Assisted Living and Shared Housing Act, the

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

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

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

22 1. The name of the seller;

23 2. The address of the principal place of business from
24 which he engages in business as a serviceman in this
25 State;

26 3. The total amount of taxable receipts received by

1 him during the preceding calendar month, including
2 receipts from charge and time sales, but less all
3 deductions allowed by law;

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

6 5. The amount of tax due;

7 5-5. The signature of the taxpayer; and

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

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

24 If a taxpayer fails to sign a return within 30 days after
25 the proper notice and demand for signature by the Department,
26 the return shall be considered valid and any amount shown to be

1 due on the return shall be deemed assessed.

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

7 Prior to October 1, 2003, and on and after September 1,
8 2004 a serviceman may accept a Manufacturer's Purchase Credit
9 certification from a purchaser in satisfaction of Service Use
10 Tax as provided in Section 3-70 of the Service Use Tax Act if
11 the purchaser provides the appropriate documentation as
12 required by Section 3-70 of the Service Use Tax Act. A
13 Manufacturer's Purchase Credit certification, accepted prior
14 to October 1, 2003 or on or after September 1, 2004 by a
15 serviceman as provided in Section 3-70 of the Service Use Tax
16 Act, may be used by that serviceman to satisfy Service
17 Occupation Tax liability in the amount claimed in the
18 certification, not to exceed 6.25% of the receipts subject to
19 tax from a qualifying purchase. A Manufacturer's Purchase
20 Credit reported on any original or amended return filed under
21 this Act after October 20, 2003 for reporting periods prior to
22 September 1, 2004 shall be disallowed. Manufacturer's Purchase
23 Credit reported on annual returns due on or after January 1,
24 2005 will be disallowed for periods prior to September 1,
25 2004. No Manufacturer's Purchase Credit may be used after
26 September 30, 2003 through August 31, 2004 to satisfy any tax

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

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

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

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

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

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

26 Before August 1 of each year beginning in 1993, the

1 Department shall notify all taxpayers required to make
2 payments by electronic funds transfer. All taxpayers required
3 to make payments by electronic funds transfer shall make those
4 payments for a minimum of one year beginning on October 1.

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

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

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

15 Where a serviceman collects the tax with respect to the
16 selling price of tangible personal property which he sells and
17 the purchaser thereafter returns such tangible personal
18 property and the serviceman refunds the selling price thereof
19 to the purchaser, such serviceman shall also refund, to the
20 purchaser, the tax so collected from the purchaser. When
21 filing his return for the period in which he refunds such tax
22 to the purchaser, the serviceman may deduct the amount of the
23 tax so refunded by him to the purchaser from any other Service
24 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or
25 Use Tax which such serviceman may be required to pay or remit
26 to the Department, as shown by such return, provided that the

1 amount of the tax to be deducted shall previously have been
2 remitted to the Department by such serviceman. If the
3 serviceman shall not previously have remitted the amount of
4 such tax to the Department, he shall be entitled to no
5 deduction hereunder upon refunding such tax to the purchaser.

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

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

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

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

1 47133 are binding on the State.

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

6 Beginning January 1, 1990, each month the Department shall
7 pay into the Local Government Tax Fund 16% of the revenue
8 realized for the preceding month from the 6.25% general rate
9 on transfers of tangible personal property other than aviation
10 fuel sold on or after December 1, 2019. This exception for
11 aviation fuel only applies for so long as the revenue use
12 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
13 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 Local Government Tax Fund 80% of the net revenue
2 realized for the preceding month from the 1.25% rate on the
3 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 Use Tax
14 Act, and the Retailers' Occupation Tax Act an amount equal to
15 the average monthly deficit in the Underground Storage Tank
16 Fund during the prior year, as certified annually by the
17 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 Use Tax Act, and the Retailers'
20 Occupation Tax Act shall not exceed \$18,000,000 in any State
21 fiscal year. As used in this paragraph, the "average monthly
22 deficit" shall be equal to the difference between the average
23 monthly claims for payment by the fund and the average monthly
24 revenues deposited into the fund, excluding payments made
25 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, the Service
2 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,
3 each month the Department shall deposit \$500,000 into the
4 State Crime Laboratory Fund.

5 Beginning July 1, 2023, the Department shall pay into the
6 Trauma Response Fund 100% of the net revenue realized for the
7 preceding month from the 1% surcharge on the selling price of
8 firearm ammunition.

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

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

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

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

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

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

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

1 2035 375,000,000

2 2036 450,000,000

3 and

4 each fiscal year

5 thereafter that bonds

6 are outstanding under

7 Section 13.2 of the

8 Metropolitan Pier and

9 Exposition Authority Act,

10 but not after fiscal year 2060.

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

24 Subject to payment of amounts into the Capital Projects
25 Fund, the Build Illinois Fund, and the McCormick Place
26 Expansion Project Fund pursuant to the preceding paragraphs or

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

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

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

1 purposes of this paragraph, the term "eligible business" means
2 a new electric generating facility certified pursuant to
3 Section 605-332 of the Department of Commerce and Economic
4 Opportunity Law of the Civil Administrative Code of Illinois.

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

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

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

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

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

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

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

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

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

26 The Department may, upon separate written notice to a

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

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

26 (i) Until January 1, 1994, the taxpayer shall be

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

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

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

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

22 As soon as possible after the first day of each month, upon
23 certification of the Department of Revenue, the Comptroller
24 shall order transferred and the Treasurer shall transfer from
25 the General Revenue Fund to the Motor Fuel Tax Fund an amount
26 equal to 1.7% of 80% of the net revenue realized under this Act

1 for the second preceding month. Beginning April 1, 2000, this
2 transfer is no longer required and shall not be made.

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

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

15 (Source: P.A. 101-10, Article 15, Section 15-20, eff. 6-5-19;
16 101-10, Article 25, Section 25-115, eff. 6-5-19; 101-27, eff.
17 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
18 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

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

21 (35 ILCS 120/2-10)

22 Sec. 2-10. Rate of tax. Unless otherwise provided in this
23 Section, the tax imposed by this Act is at the rate of 6.25% of
24 gross receipts from sales of tangible personal property made

1 in the course of business.

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

6 Beginning on August 6, 2010 through August 15, 2010, and
7 beginning again on August 5, 2022 through August 14, 2022,
8 with respect to sales tax holiday items as defined in Section
9 2-8 of this Act, the tax is imposed at the rate of 1.25%.

10 Within 14 days after July 1, 2000 (the effective date of
11 Public Act 91-872) ~~this amendatory Act of the 91st General~~
12 ~~Assembly~~, each retailer of motor fuel and gasohol shall cause
13 the following notice to be posted in a prominently visible
14 place on each retail dispensing device that is used to
15 dispense motor fuel or gasohol in the State of Illinois: "As of
16 July 1, 2000, the State of Illinois has eliminated the State's
17 share of sales tax on motor fuel and gasohol through December
18 31, 2000. The price on this pump should reflect the
19 elimination of the tax." The notice shall be printed in bold
20 print on a sign that is no smaller than 4 inches by 8 inches.
21 The sign shall be clearly visible to customers. Any retailer
22 who fails to post or maintain a required sign through December
23 31, 2000 is guilty of a petty offense for which the fine shall
24 be \$500 per day per each retail premises where a violation
25 occurs.

26 With respect to gasohol, as defined in the Use Tax Act, the

1 tax imposed by this Act applies to (i) 70% of the proceeds of
2 sales made on or after January 1, 1990, and before July 1,
3 2003, (ii) 80% of the proceeds of sales made on or after July
4 1, 2003 and on or before July 1, 2017, and (iii) 100% of the
5 proceeds of sales made thereafter. If, at any time, however,
6 the tax under this Act on sales of gasohol, as defined in the
7 Use Tax Act, is imposed at the rate of 1.25%, then the tax
8 imposed by this Act applies to 100% of the proceeds of sales of
9 gasohol made during that time.

10 With respect to majority blended ethanol fuel, as defined
11 in the Use Tax Act, the tax imposed by this Act does not apply
12 to the proceeds of sales made on or after July 1, 2003 and on
13 or before December 31, 2023 but applies to 100% of the proceeds
14 of sales made thereafter.

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

1 of 1.25%, then the tax imposed by this Act applies to 100% of
2 the proceeds of sales of biodiesel blends with no less than 1%
3 and no more than 10% biodiesel made during that time.

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

12 Until July 1, 2022 and beginning again on July 1, 2023,
13 with respect to food for human consumption that is to be
14 consumed off the premises where it is sold (other than
15 alcoholic beverages, food consisting of or infused with adult
16 use cannabis, soft drinks, and food that has been prepared for
17 immediate consumption), the tax is imposed at the rate of 1%.
18 Beginning July 1, 2022 and until July 1, 2023, with respect to
19 food for human consumption that is to be consumed off the
20 premises where it is sold (other than alcoholic beverages,
21 food consisting of or infused with adult use cannabis, soft
22 drinks, and food that has been prepared for immediate
23 consumption), the tax is imposed at the rate of 0%.

24 With respect to prescription and nonprescription
25 medicines, drugs, medical appliances, products classified as
26 Class III medical devices by the United States Food and Drug

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

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

25 Until August 1, 2009, and notwithstanding any other
26 provisions of this Act, "food for human consumption that is to

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

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

20 Notwithstanding any other provisions of this Act,
21 beginning September 1, 2009, "nonprescription medicines and
22 drugs" does not include grooming and hygiene products. For
23 purposes of this Section, "grooming and hygiene products"
24 includes, but is not limited to, soaps and cleaning solutions,
25 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
26 lotions and screens, unless those products are available by

1 prescription only, regardless of whether the products meet the
2 definition of "over-the-counter-drugs". For the purposes of
3 this paragraph, "over-the-counter-drug" means a drug for human
4 use that contains a label that identifies the product as a drug
5 as required by 21 CFR ~~C.F.R. §~~ 201.66. The
6 "over-the-counter-drug" label includes:

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

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

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

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

22 Beginning July 1, 2023, in addition to all other rates of
23 tax imposed under this Act, a surcharge of 1% is imposed on the
24 selling price of firearm ammunition. "Firearm ammunition" has
25 the meaning given to that term under Section 31A-0.1 of the
26 Criminal Code of 2012.

1 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;
2 102-4, eff. 4-27-21; 102-700, Article 20, Section 20-20, eff.
3 4-19-22; 102-700, Article 60, Section 60-30, eff. 4-19-22;
4 102-700, Article 65, Section 65-10, eff. 4-19-22; revised
5 6-1-22.)

6 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

12 1. The name of the seller;

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

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

23 4. Total amount received by him during the preceding
24 calendar month or quarter on charge and time sales of
25 tangible personal property, and from services furnished,

1 by him prior to the month or quarter for which the return
2 is filed;

3 5. Deductions allowed by law;

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

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

17 8. The amount of tax due, including the amount of tax
18 that would have been due on food for human consumption
19 that is to be consumed off the premises where it is sold
20 (other than alcoholic beverages, food consisting of or
21 infused with adult use cannabis, soft drinks, and food
22 that has been prepared for immediate consumption) but for
23 the 0% rate imposed under Public Act 102-700 ~~this~~
24 ~~amendatory Act of the 102nd General Assembly;~~

25 9. The signature of the taxpayer; and

26 10. Such other reasonable information as the

1 Department may require.

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

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

25 Prior to October 1, 2003, and on and after September 1,
26 2004 a retailer may accept a Manufacturer's Purchase Credit

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

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

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

15 Every person engaged in the business of selling aviation
16 fuel at retail in this State during the preceding calendar
17 month shall, instead of reporting and paying tax as otherwise
18 required by this Section, report and pay such tax on a separate
19 aviation fuel tax return. The requirements related to the
20 return shall be as otherwise provided in this Section.
21 Notwithstanding any other provisions of this Act to the
22 contrary, retailers selling aviation fuel shall file all
23 aviation fuel tax returns and shall make all aviation fuel tax
24 payments by electronic means in the manner and form required
25 by the Department. For purposes of this Section, "aviation
26 fuel" means jet fuel and aviation gasoline.

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

15 Beginning on October 1, 2003, every distributor, importing
16 distributor, and manufacturer of alcoholic liquor as defined
17 in the Liquor Control Act of 1934, shall file a statement with
18 the Department of Revenue, no later than the 10th day of the
19 month for the preceding month during which transactions
20 occurred, by electronic means, showing the total amount of
21 gross receipts from the sale of alcoholic liquor sold or
22 distributed during the preceding month to purchasers;
23 identifying the purchaser to whom it was sold or distributed;
24 the purchaser's tax registration number; and such other
25 information reasonably required by the Department. A
26 distributor, importing distributor, or manufacturer of

1 alcoholic liquor must personally deliver, mail, or provide by
2 electronic means to each retailer listed on the monthly
3 statement a report containing a cumulative total of that
4 distributor's, importing distributor's, or manufacturer's
5 total sales of alcoholic liquor to that retailer no later than
6 the 10th day of the month for the preceding month during which
7 the transaction occurred. The distributor, importing
8 distributor, or manufacturer shall notify the retailer as to
9 the method by which the distributor, importing distributor, or
10 manufacturer will provide the sales information. If the
11 retailer is unable to receive the sales information by
12 electronic means, the distributor, importing distributor, or
13 manufacturer shall furnish the sales information by personal
14 delivery or by mail. For purposes of this paragraph, the term
15 "electronic means" includes, but is not limited to, the use of
16 a secure Internet website, e-mail, or facsimile.

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

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

26 Beginning October 1, 1993, a taxpayer who has an average

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

25 Before August 1 of each year beginning in 1993, the
26 Department shall notify all taxpayers required to make

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

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

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

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

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

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

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

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

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

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

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

1 registered business.

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

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

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

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

23 The transaction reporting return, in the case of motor
24 vehicles or trailers that are required to be registered with
25 an agency of this State, shall be the same document as the
26 Uniform Invoice referred to in Section 5-402 of the Illinois

1 Vehicle Code and must show the name and address of the seller;
2 the name and address of the purchaser; the amount of the
3 selling price including the amount allowed by the retailer for
4 traded-in property, if any; the amount allowed by the retailer
5 for the traded-in tangible personal property, if any, to the
6 extent to which Section 1 of this Act allows an exemption for
7 the value of traded-in property; the balance payable after
8 deducting such trade-in allowance from the total selling
9 price; the amount of tax due from the retailer with respect to
10 such transaction; the amount of tax collected from the
11 purchaser by the retailer on such transaction (or satisfactory
12 evidence that such tax is not due in that particular instance,
13 if that is claimed to be the fact); the place and date of the
14 sale; a sufficient identification of the property sold; such
15 other information as is required in Section 5-402 of the
16 Illinois Vehicle Code, and such other information as the
17 Department may reasonably require.

18 The transaction reporting return in the case of watercraft
19 or aircraft must show the name and address of the seller; the
20 name and address of the purchaser; the amount of the selling
21 price including the amount allowed by the retailer for
22 traded-in property, if any; the amount allowed by the retailer
23 for the traded-in tangible personal property, if any, to the
24 extent to which Section 1 of this Act allows an exemption for
25 the value of traded-in property; the balance payable after
26 deducting such trade-in allowance from the total selling

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

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

21 With each such transaction reporting return, the retailer
22 shall remit the proper amount of tax due (or shall submit
23 satisfactory evidence that the sale is not taxable if that is
24 the case), to the Department or its agents, whereupon the
25 Department shall issue, in the purchaser's name, a use tax
26 receipt (or a certificate of exemption if the Department is

1 satisfied that the particular sale is tax exempt) which such
2 purchaser may submit to the agency with which, or State
3 officer with whom, he must title or register the tangible
4 personal property that is involved (if titling or registration
5 is required) in support of such purchaser's application for an
6 Illinois certificate or other evidence of title or
7 registration to such tangible personal property.

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

16 If the user who would otherwise pay tax to the retailer
17 wants the transaction reporting return filed and the payment
18 of the tax or proof of exemption made to the Department before
19 the retailer is willing to take these actions and such user has
20 not paid the tax to the retailer, such user may certify to the
21 fact of such delay by the retailer and may (upon the Department
22 being satisfied of the truth of such certification) transmit
23 the information required by the transaction reporting return
24 and the remittance for tax or proof of exemption directly to
25 the Department and obtain his tax receipt or exemption
26 determination, in which event the transaction reporting return

1 and tax remittance (if a tax payment was required) shall be
2 credited by the Department to the proper retailer's account
3 with the Department, but without the 2.1% or 1.75% discount
4 provided for in this Section being allowed. When the user pays
5 the tax directly to the Department, he shall pay the tax in the
6 same amount and in the same form in which it would be remitted
7 if the tax had been remitted to the Department by the retailer.

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

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

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

24 Except as provided in this Section, the retailer filing
25 the return under this Section shall, at the time of filing such
26 return, pay to the Department the amount of tax imposed by this

1 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
2 on and after January 1, 1990, or \$5 per calendar year,
3 whichever is greater, which is allowed to reimburse the
4 retailer for the expenses incurred in keeping records,
5 preparing and filing returns, remitting the tax and supplying
6 data to the Department on request. On and after January 1,
7 2021, a certified service provider, as defined in the Leveling
8 the Playing Field for Illinois Retail Act, filing the return
9 under this Section on behalf of a remote retailer shall, at the
10 time of such return, pay to the Department the amount of tax
11 imposed by this Act less a discount of 1.75%. A remote retailer
12 using a certified service provider to file a return on its
13 behalf, as provided in the Leveling the Playing Field for
14 Illinois Retail Act, is not eligible for the discount. When
15 determining the discount allowed under this Section, retailers
16 shall include the amount of tax that would have been due at the
17 1% rate but for the 0% rate imposed under Public Act 102-700
18 ~~this amendatory Act of the 102nd General Assembly~~. When
19 determining the discount allowed under this Section, retailers
20 shall include the amount of tax that would have been due at the
21 6.25% rate but for the 1.25% rate imposed on sales tax holiday
22 items under Public Act 102-700 ~~this amendatory Act of the~~
23 ~~102nd General Assembly~~. The discount under this Section is not
24 allowed for the 1.25% portion of taxes paid on aviation fuel
25 that is subject to the revenue use requirements of 49 U.S.C.
26 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to

1 Section 2d of this Act shall be included in the amount on which
2 such 2.1% or 1.75% discount is computed. In the case of
3 retailers who report and pay the tax on a transaction by
4 transaction basis, as provided in this Section, such discount
5 shall be taken with each such tax remittance instead of when
6 such retailer files his periodic return. The discount allowed
7 under this Section is allowed only for returns that are filed
8 in the manner required by this Act. The Department may
9 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. Quarter monthly payment status shall
26 be determined under this paragraph as if the rate reduction to

1 0% in Public Act 102-700 ~~this amendatory Act of the 102nd~~
2 ~~General Assembly~~ on food for human consumption that is to be
3 consumed off the premises where it is sold (other than
4 alcoholic beverages, food consisting of or infused with adult
5 use cannabis, soft drinks, and food that has been prepared for
6 immediate consumption) had not occurred. For quarter monthly
7 payments due under this paragraph on or after July 1, 2023 and
8 through June 30, 2024, "25% of the taxpayer's liability for
9 the same calendar month of the preceding year" shall be
10 determined as if the rate reduction to 0% in Public Act 102-700
11 ~~this amendatory Act of the 102nd General Assembly~~ had not
12 occurred. Quarter monthly payment status shall be determined
13 under this paragraph as if the rate reduction to 1.25% in
14 Public Act 102-700 ~~this amendatory Act of the 102nd General~~
15 ~~Assembly~~ on sales tax holiday items had not occurred. For
16 quarter monthly payments due on or after July 1, 2023 and
17 through June 30, 2024, "25% of the taxpayer's liability for
18 the same calendar month of the preceding year" shall be
19 determined as if the rate reduction to 1.25% in Public Act
20 102-700 ~~this amendatory Act of the 102nd General Assembly~~ on
21 sales tax holiday items had not occurred. If any such quarter
22 monthly payment is not paid at the time or in the amount
23 required by this Section, then the taxpayer shall be liable
24 for penalties and interest on the difference between the
25 minimum amount due as a payment and the amount of such quarter
26 monthly payment actually and timely paid, except insofar as

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

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

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

17 The provisions of this paragraph apply on and after
18 October 1, 2001. Without regard to whether a taxpayer is
19 required to make quarter monthly payments as specified above,
20 any taxpayer who is required by Section 2d of this Act to
21 collect and remit prepaid taxes and has collected prepaid
22 taxes that average in excess of \$20,000 per month during the
23 preceding 4 complete calendar quarters shall file a return
24 with the Department as required by Section 2f and shall make
25 payments to the Department on or before the 7th, 15th, 22nd and
26 last day of the month during which the liability is incurred.

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

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

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

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

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

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

9 Beginning August 1, 2000, each month the Department shall
10 pay into the County and Mass Transit District Fund 20% of the
11 net revenue realized for the preceding month from the 1.25%
12 rate on the selling price of motor fuel and gasohol. If, in any
13 month, the tax on sales tax holiday items, as defined in
14 Section 2-8, is imposed at the rate of 1.25%, then the
15 Department shall pay 20% of the net revenue realized for that
16 month from the 1.25% rate on the selling price of sales tax
17 holiday items into the County and Mass Transit District Fund.

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

26 For aviation fuel sold on or after December 1, 2019, each

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

12 Beginning August 1, 2000, each month the Department shall
13 pay into the Local Government Tax Fund 80% of the net revenue
14 realized for the preceding month from the 1.25% rate on the
15 selling price of motor fuel and gasohol. If, in any month, the
16 tax on sales tax holiday items, as defined in Section 2-8, is
17 imposed at the rate of 1.25%, then the Department shall pay 80%
18 of the net revenue realized for that month from the 1.25% rate
19 on the selling price of sales tax holiday items into the Local
20 Government Tax Fund.

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 Use Tax Act shall not exceed \$2,000,000 in any
10 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 Use Tax Act, the Service Use Tax
14 Act, and the Service Occupation Tax Act an amount equal to the
15 average monthly deficit in the Underground Storage Tank Fund
16 during the prior year, as certified annually by the Illinois
17 Environmental Protection Agency, but the total payment into
18 the Underground Storage Tank Fund under this Act, the Use Tax
19 Act, the Service Use Tax Act, and the Service Occupation Tax
20 Act shall not exceed \$18,000,000 in any State fiscal year. As
21 used in this paragraph, the "average monthly deficit" shall be
22 equal to the difference between the average monthly claims for
23 payment by the fund and the average monthly revenues deposited
24 into the fund, excluding payments made pursuant to this
25 paragraph.

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

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

5 Beginning July 1, 2023, the Department shall pay into the
6 Trauma Response Fund 100% of the net revenue realized for the
7 preceding month from the 1% surcharge on the selling price of
8 firearm ammunition.

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

1 the "Annual Specified Amount" means the amounts specified
2 below for fiscal years 1986 through 1993:

3	Fiscal Year	Annual Specified Amount
4	1986	\$54,800,000
5	1987	\$76,650,000
6	1988	\$80,480,000
7	1989	\$88,510,000
8	1990	\$115,330,000
9	1991	\$145,470,000
10	1992	\$182,730,000
11	1993	\$206,520,000;

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

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

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

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

21	Fiscal Year	Total Deposit
22	1993	\$0
23	1994	53,000,000
24	1995	58,000,000
25	1996	61,000,000
26	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 Law, 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 ~~Treasury~~ and 25% shall be reserved in a special
8 account and used only for the transfer to the Common School
9 Fund as part of the monthly transfer from the General Revenue
10 Fund in 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. 101-10, Article 15, Section 15-25, eff. 6-5-19;
11 101-10, Article 25, Section 25-120, eff. 6-5-19; 101-27, eff.
12 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
13 101-636, eff. 6-10-20; 102-634, eff. 8-27-21; 102-700, Article
14 60, Section 60-30, eff. 4-19-22; 102-700, Article 65, Section
15 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff.
16 1-1-23; revised 12-13-22.)

17 Section 30. The School Code is amended by adding Sections
18 10-20.85 and 34-18.82 as follows:

19 (105 ILCS 5/10-20.85 new)

20 Sec. 10-20.85. Trauma response protocol.

21 (a) Each school board shall develop a trauma response
22 protocol that shall be implemented in response to a traumatic
23 event at a school, including, but not limited to, a shooting at
24 the school. The trauma response protocol shall include, but is

1 not limited to, the following:

2 (1) As soon as practicable after the traumatic
3 incident triggering the implementation of the trauma
4 response protocol and after the scene is secured by law
5 enforcement, the hospital nearest to the scene of the
6 traumatic incident shall send mental health first
7 responders to the school. Survivors of the shooting shall
8 be offered immediate grief and trauma-based counseling.
9 With respect to the requirements of this paragraph, the
10 school board shall establish an agreement with each nearby
11 hospital, and shall designate which hospital is considered
12 to be nearest to each school.

13 (2) Within 5 calendar days after a traumatic incident
14 triggering the implementation of the trauma response
15 protocol, the school or school district shall make
16 available trauma intervention services for the survivors
17 of the incident and others who may be impacted by the
18 incident. In areas with frequent gun violence, additional
19 psycho-emotional support services shall be developed that
20 include, but are not limited to, group counseling,
21 peer-to-peer support, and other measures. With respect to
22 the requirements of this paragraph, school districts may
23 partner with local community groups to implement these
24 requirements.

25 (3) School boards shall develop a plan of community
26 engagement and, if necessary, to recruit volunteers from

1 the communities experiencing gun violence. School boards
2 may partner with community members, the faith-based
3 community, and other organizations to engage in the
4 recruitment efforts.

5 (b) The Trauma Response Fund is created as a special fund
6 in the State treasury. All moneys in the Fund shall be paid,
7 subject to appropriation by the General Assembly and
8 distribution by the State Board of Education, as grants to
9 school districts to implement trauma response protocols under
10 this Section and Section 34-18.67.

11 (105 ILCS 5/34-18.82 new)

12 Sec. 34-18.82. Trauma response protocol. The board shall
13 develop a trauma response protocol that shall be implemented
14 in response to a traumatic event at a school, including, but
15 not limited to, a shooting at the school. The trauma response
16 protocol shall include, but is not limited to, the following:

17 (1) As soon as practicable after the traumatic
18 incident triggering the implementation of the trauma
19 response protocol and after the scene is secured by law
20 enforcement, the hospital nearest to the scene of the
21 traumatic incident shall send mental health first
22 responders to the school. Survivors of the shooting shall
23 be offered immediate grief and trauma-based counseling.
24 With respect to the requirements of this paragraph, the
25 board shall establish an agreement with each nearby

1 hospital, and shall designate which hospital is considered
2 to be nearest to each school.

3 (2) Within 5 calendar days after a traumatic incident
4 triggering the implementation of the trauma response
5 protocol, the school or the board shall make available
6 trauma intervention services for the survivors of the
7 incident and others who may be impacted by the incident.
8 In areas with frequent gun violence, additional
9 psycho-emotional support services shall be developed that
10 include, but are not limited to, group counseling,
11 peer-to-peer support, and other measures. With respect to
12 the requirements of this paragraph, the board may partner
13 with local community groups to implement these
14 requirements.

15 (3) The board shall develop a plan of community
16 engagement and, if necessary, to recruit volunteers from
17 the communities experiencing gun violence. The board may
18 partner with community members, the faith-based community,
19 and other organizations to engage in the recruitment
20 efforts.

21 Section 35. The University of Illinois Hospital Act is
22 amended by adding Section 15 as follows:

23 (110 ILCS 330/15 new)

24 Sec. 15. School trauma response protocol. The University

1 of Illinois Hospital shall, pursuant to paragraph (1) of
2 Section 10-20.73 or paragraph (1) of Section 34-18.82 of the
3 School Code, as applicable, establish agreements with school
4 districts in the development of a trauma response protocol.

5 Section 40. The Hospital Licensing Act is amended by
6 adding Section 6.34 as follows:

7 (210 ILCS 85/6.34 new)

8 Sec. 6.34. School trauma response protocol. Every hospital
9 shall, pursuant to paragraph (1) of Section 10-20.73 or
10 paragraph (1) of Section 34-18.82 of the School Code, as
11 applicable, establish agreements with school districts in the
12 development of a trauma response protocol.

13 Section 99. Effective date. This Act takes effect upon
14 becoming law.