



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB5225

Introduced 2/9/2024, by Rep. Ann M. Williams

SYNOPSIS AS INTRODUCED:

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

Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that, after certain deposits have been made, 0.25% of the remainder of the proceeds shall be deposited into the Partners for Conservation Fund. Effective July 1, 2024.

LRB103 37315 HLH 67436 b

1 AN ACT concerning revenue.

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

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

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

7 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
8 and trailers that are required to be registered with an agency
9 of this State, each retailer required or authorized to collect
10 the tax imposed by this Act shall pay to the Department the
11 amount of such tax (except as otherwise provided) at the time
12 when he is required to file his return for the period during
13 which such tax was collected, less a discount of 2.1% prior to
14 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
15 per calendar year, whichever is greater, which is allowed to
16 reimburse the retailer for expenses incurred in collecting the
17 tax, keeping records, preparing and filing returns, remitting
18 the tax and supplying data to the Department on request. 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. The discount under this
23 Section is not allowed for the 1.25% portion of taxes paid on

1 aviation fuel that is subject to the revenue use requirements
2 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. When determining
3 the discount allowed under this Section, retailers shall
4 include the amount of tax that would have been due at the 1%
5 rate but for the 0% rate imposed under Public Act 102-700. In
6 the case of retailers who report and pay the tax on a
7 transaction by transaction basis, as provided in this Section,
8 such discount shall be taken with each such tax remittance
9 instead of when such retailer files his periodic return. The
10 discount allowed under this Section is allowed only for
11 returns that are filed in the manner required by this Act. The
12 Department may disallow the discount for retailers whose
13 certificate of registration is revoked at the time the return
14 is filed, but only if the Department's decision to revoke the
15 certificate of registration has become final. A retailer need
16 not remit that part of any tax collected by him to the extent
17 that he is required to remit and does remit the tax imposed by
18 the Retailers' Occupation Tax Act, with respect to the sale of
19 the same property.

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

1 each tax return period, only the tax applicable to that part of
2 the selling price actually received during such tax return
3 period.

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

24 On and after January 1, 2018, except for returns required
25 to be filed prior to January 1, 2023 for motor vehicles,
26 watercraft, aircraft, and trailers that are required to be

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

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

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

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

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

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

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

1 on October 1, 2002, a taxpayer who has a tax liability in the
2 amount set forth in subsection (b) of Section 2505-210 of the
3 Department of Revenue Law shall make all payments required by
4 rules of the Department by electronic funds transfer.

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

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

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

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

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

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

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

1 calendar quarter period is less than \$10,000. However, if a
2 taxpayer can show the Department that a substantial change in
3 the taxpayer's business has occurred which causes the taxpayer
4 to anticipate that his average monthly tax liability for the
5 reasonably foreseeable future will fall below the \$10,000
6 threshold stated above, then such taxpayer may petition the
7 Department for change in such taxpayer's reporting status. On
8 and after October 1, 2000, once applicable, the requirement of
9 the making of quarter monthly payments to the Department 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 1.25% in Public Act 102-700 on sales tax holiday items had not
2 occurred. For quarter monthly payments due on or after July 1,
3 2023 and through June 30, 2024, "25% of the taxpayer's
4 liability for the same calendar month of the preceding year"
5 shall be determined as if the rate reduction to 1.25% in Public
6 Act 102-700 on sales tax holiday items had not occurred.
7 Quarter monthly payment status shall be determined under this
8 paragraph as if the rate reduction to 0% in Public Act 102-700
9 on 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) had not occurred. For quarter monthly payments
14 due under this paragraph on or after July 1, 2023 and through
15 June 30, 2024, "25% of the taxpayer's liability for the same
16 calendar month of the preceding year" shall be determined as
17 if the rate reduction to 0% in Public Act 102-700 had not
18 occurred. If any such quarter monthly payment is not paid at
19 the time or in the amount required by this Section, then the
20 taxpayer shall be liable for penalties and interest on the
21 difference between the minimum amount due and the amount of
22 such quarter monthly payment actually and timely paid, except
23 insofar as the taxpayer has previously made payments for that
24 month to the Department in excess of the minimum payments
25 previously due as provided in this Section. The Department
26 shall make reasonable rules and regulations to govern the

1 quarter monthly payment amount and quarter monthly payment
2 dates for taxpayers who file on other than a calendar monthly
3 basis.

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

1 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall
2 be reduced by 2.1% or 1.75% of the difference between the
3 credit taken and that actually due, and the taxpayer shall be
4 liable for penalties and interest on such difference.

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

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

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

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

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

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

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

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

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

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

14 The transaction reporting return in the case of watercraft
15 and aircraft must show the name and address of the seller; the
16 name and address of the purchaser; the amount of the selling
17 price including the amount allowed by the retailer for
18 traded-in property, if any; the amount allowed by the retailer
19 for the traded-in tangible personal property, if any, to the
20 extent to which Section 2 of this Act allows an exemption for
21 the value of traded-in property; the balance payable after
22 deducting such trade-in allowance from the total selling
23 price; the amount of tax due from the retailer with respect to
24 such transaction; the amount of tax collected from the
25 purchaser by the retailer on such transaction (or satisfactory
26 evidence that such tax is not due in that particular instance,

1 if that is claimed to be the fact); the place and date of the
2 sale, a sufficient identification of the property sold, and
3 such other information as the Department may reasonably
4 require.

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

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

1 support of such purchaser's application for an Illinois
2 certificate or other evidence of title or registration to such
3 tangible personal property.

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

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

1 the tax directly to the Department, he shall pay the tax in the
2 same amount and in the same form in which it would be remitted
3 if the tax had been remitted to the Department by the retailer.

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

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

1 return.

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

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

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

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

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

1 fund in the State Treasury, 20% 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, other than (i) tangible
4 personal property which is purchased outside Illinois at
5 retail from a retailer and which is titled or registered by an
6 agency of this State's government and (ii) aviation fuel sold
7 on or after December 1, 2019. This exception for aviation fuel
8 only applies for so long as the revenue use requirements of 49
9 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

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

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

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

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

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

1 \$2,000,000 in any fiscal year.

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

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

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

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

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

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

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

| 22 | Fiscal Year | Total Deposit |
|----|-------------|---------------|
| 23 | 1993 | \$0 |
| 24 | 1994 | 53,000,000 |
| 25 | 1995 | 58,000,000 |
| 26 | 1996 | 61,000,000 |

| | | |
|----|------|-------------|
| 1 | 1997 | 64,000,000 |
| 2 | 1998 | 68,000,000 |
| 3 | 1999 | 71,000,000 |
| 4 | 2000 | 75,000,000 |
| 5 | 2001 | 80,000,000 |
| 6 | 2002 | 93,000,000 |
| 7 | 2003 | 99,000,000 |
| 8 | 2004 | 103,000,000 |
| 9 | 2005 | 108,000,000 |
| 10 | 2006 | 113,000,000 |
| 11 | 2007 | 119,000,000 |
| 12 | 2008 | 126,000,000 |
| 13 | 2009 | 132,000,000 |
| 14 | 2010 | 139,000,000 |
| 15 | 2011 | 146,000,000 |
| 16 | 2012 | 153,000,000 |
| 17 | 2013 | 161,000,000 |
| 18 | 2014 | 170,000,000 |
| 19 | 2015 | 179,000,000 |
| 20 | 2016 | 189,000,000 |
| 21 | 2017 | 199,000,000 |
| 22 | 2018 | 210,000,000 |
| 23 | 2019 | 221,000,000 |
| 24 | 2020 | 233,000,000 |
| 25 | 2021 | 300,000,000 |
| 26 | 2022 | 300,000,000 |

| | | |
|----|------|-------------|
| 1 | 2023 | 300,000,000 |
| 2 | 2024 | 300,000,000 |
| 3 | 2025 | 300,000,000 |
| 4 | 2026 | 300,000,000 |
| 5 | 2027 | 375,000,000 |
| 6 | 2028 | 375,000,000 |
| 7 | 2029 | 375,000,000 |
| 8 | 2030 | 375,000,000 |
| 9 | 2031 | 375,000,000 |
| 10 | 2032 | 375,000,000 |
| 11 | 2033 | 375,000,000 |
| 12 | 2034 | 375,000,000 |
| 13 | 2035 | 375,000,000 |
| 14 | 2036 | 450,000,000 |

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

23 Beginning July 20, 1993 and in each month of each fiscal
24 year thereafter, one-eighth of the amount requested in the
25 certificate of the Chairman of the Metropolitan Pier and
26 Exposition Authority for that fiscal year, less the amount

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

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

23 Subject to payment of amounts into 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, beginning July 1, 1993 and ending on September 30,

1 2013, the Department shall each month pay into the Illinois
2 Tax Increment Fund 0.27% of 80% 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.

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, and the Tax Compliance and Administration

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

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

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

12 Of the remainder of the moneys received by the Department
13 pursuant to this Act, 0.25% shall be paid into the Partners for
14 Conservation Fund, 74.75% ~~75% thereof~~ shall be paid into the
15 General Revenue Fund in the State treasury, ~~Treasury~~ and 25%
16 shall be reserved in a special account and used only for the
17 transfer to the Common School Fund as part of the monthly
18 transfer from the General Revenue Fund in accordance with
19 Section 8a of the State Finance Act.

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

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

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

12 (Source: P.A. 102-700, Article 60, Section 60-15, eff.
13 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;
14 102-1019, eff. 1-1-23; 103-154, eff. 6-30-23; 103-363, eff.
15 7-28-23.)

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

18 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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

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

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

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

24 On and after January 1, 2018, with respect to servicemen
25 whose annual gross receipts average \$20,000 or more, all
26 returns required to be filed pursuant to this Act shall be

1 filed electronically. Servicemen who demonstrate that they do
2 not have access to the Internet or demonstrate hardship in
3 filing electronically may petition the Department to waive the
4 electronic filing requirement.

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

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

26 Each serviceman required or authorized to collect the tax

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

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

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

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

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

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

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

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

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

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

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

1 of the following year.

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

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

12 Where a serviceman collects the tax with respect to the
13 selling price of property which he sells and the purchaser
14 thereafter returns such property and the serviceman refunds
15 the selling price thereof to the purchaser, such serviceman
16 shall also refund, to the purchaser, the tax so collected from
17 the purchaser. When filing his return for the period in which
18 he refunds such tax to the purchaser, the serviceman may
19 deduct the amount of the tax so refunded by him to the
20 purchaser from any other Service Use Tax, Service Occupation
21 Tax, retailers' occupation tax or use tax which such
22 serviceman may be required to pay or remit to the Department,
23 as shown by such return, provided that the amount of the tax to
24 be deducted shall previously have been remitted to the
25 Department by such serviceman. If the serviceman shall not
26 previously have remitted the amount of such tax to the

1 Department, he shall be entitled to no deduction hereunder
2 upon refunding such tax to the purchaser.

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

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

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

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

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

1 than (i) tangible personal property which is purchased outside
2 Illinois at retail from a retailer and which is titled or
3 registered by an agency of this State's government and (ii)
4 aviation fuel sold on or after December 1, 2019. This
5 exception for aviation fuel only applies for so long as the
6 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
7 47133 are binding on the State.

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

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

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

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

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

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

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

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

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

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

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

25 Fiscal Year

Total Deposit

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

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

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

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

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

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

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

1 the Department.

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

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

1 "public-private agreement", and "public agency" have the
 2 meanings provided in Section 25-10 of the Public-Private
 3 Partnership for Civic and Transit Infrastructure Project Act.

| 4 | Fiscal Year..... | Total Deposit |
|----|------------------|---------------|
| 5 | 2024 | \$200,000,000 |
| 6 | 2025 | \$206,000,000 |
| 7 | 2026 | \$212,200,000 |
| 8 | 2027 | \$218,500,000 |
| 9 | 2028 | \$225,100,000 |
| 10 | 2029 | \$288,700,000 |
| 11 | 2030 | \$298,900,000 |
| 12 | 2031 | \$309,300,000 |
| 13 | 2032 | \$320,100,000 |
| 14 | 2033 | \$331,200,000 |
| 15 | 2034 | \$341,200,000 |
| 16 | 2035 | \$351,400,000 |
| 17 | 2036 | \$361,900,000 |
| 18 | 2037 | \$372,800,000 |
| 19 | 2038 | \$384,000,000 |
| 20 | 2039 | \$395,500,000 |
| 21 | 2040 | \$407,400,000 |
| 22 | 2041 | \$419,600,000 |
| 23 | 2042 | \$432,200,000 |
| 24 | 2043 | \$445,100,000 |

25 Beginning July 1, 2021 and until July 1, 2022, subject to
 26 the payment of amounts into the State and Local Sales Tax

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

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

16 Of the remainder of the moneys received by the Department
17 pursuant to this Act, 0.25% shall be paid into the Partners for
18 Conservation Fund, 74.75% ~~75% thereof~~ shall be paid into the
19 General Revenue Fund of the State treasury, ~~Treasury~~ and 25%
20 shall be reserved in a special account and used only for the
21 transfer to the Common School Fund as part of the monthly
22 transfer from the General Revenue Fund in accordance with
23 Section 8a of the State Finance Act.

24 As soon as possible after the first day of each month, upon
25 certification of the Department of Revenue, the Comptroller
26 shall order transferred and the Treasurer shall transfer from

1 the General Revenue Fund to the Motor Fuel Tax Fund an amount
2 equal to 1.7% of 80% of the net revenue realized under this Act
3 for the second preceding month. Beginning April 1, 2000, this
4 transfer is no longer required and shall not be made.

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

9 (Source: P.A. 102-700, eff. 4-19-22; 103-363, eff. 7-28-23.)

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

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

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

1 for the 0% rate imposed under Public Act 102-700 ~~this~~
2 ~~amendatory Act of the 102nd General Assembly~~. The discount
3 under this Section is not allowed for the 1.25% portion of
4 taxes paid on aviation fuel that is subject to the revenue use
5 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The
6 discount allowed under this Section is allowed only for
7 returns that are filed in the manner required by this Act. The
8 Department may disallow the discount for servicemen whose
9 certificate of registration is revoked at the time the return
10 is filed, but only if the Department's decision to revoke the
11 certificate of registration has become final.

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

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

1 require. The return shall include the gross receipts which
2 were received during the preceding calendar month or quarter
3 on the following items upon which tax would have been due but
4 for the 0% rate imposed under Public Act 102-700 ~~this~~
5 ~~amendatory Act of the 102nd General Assembly~~: (i) food for
6 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 and (ii) food prepared for immediate consumption and
11 transferred incident to a sale of service subject to this Act
12 or the Service Use Tax Act by an entity licensed under the
13 Hospital Licensing Act, the Nursing Home Care Act, the
14 Assisted Living and Shared Housing Act, the ID/DD Community
15 Care Act, the MC/DD Act, the Specialized Mental Health
16 Rehabilitation Act of 2013, or the Child Care Act of 1969, or
17 an entity that holds a permit issued pursuant to the Life Care
18 Facilities Act. The return shall also include the amount of
19 tax that would have been due on the items listed in the
20 previous sentence but for the 0% rate imposed under Public Act
21 102-700 ~~this amendatory Act of the 102nd General Assembly~~.

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

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

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

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

24 Each serviceman required or authorized to collect the tax
25 herein imposed on aviation fuel acquired as an incident to the
26 purchase of a service in this State during the preceding

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

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

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

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

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

17 Beginning on July 1, 2023 and through December 31, 2032, a
18 serviceman may accept a Sustainable Aviation Fuel Purchase
19 Credit certification from an air common carrier-purchaser in
20 satisfaction of Service Use Tax as provided in Section 3-72 of
21 the Service Use Tax Act if the purchaser provides the
22 appropriate documentation as required by Section 3-72 of the
23 Service Use Tax Act. A Sustainable Aviation Fuel Purchase
24 Credit certification accepted by a serviceman in accordance
25 with this paragraph may be used by that serviceman to satisfy
26 service occupation tax liability (but not in satisfaction of

1 penalty or interest) in the amount claimed in the
2 certification, not to exceed 6.25% of the receipts subject to
3 tax from a sale of aviation fuel. In addition, for a sale of
4 aviation fuel to qualify to earn the Sustainable Aviation Fuel
5 Purchase Credit, servicemen must retain in their books and
6 records a certification from the producer of the aviation fuel
7 that the aviation fuel sold by the serviceman and for which a
8 sustainable aviation fuel purchase credit was earned meets the
9 definition of sustainable aviation fuel under Section 3-72 of
10 the Service Use Tax Act. The documentation must include detail
11 sufficient for the Department to determine the number of
12 gallons of sustainable aviation fuel sold.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4 Beginning January 1, 1990, each month the Department shall
5 pay into the County and Mass Transit District Fund 4% of the
6 revenue realized for the preceding month from the 6.25%
7 general rate on sales of tangible personal property other than
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 Beginning August 1, 2000, each month the Department shall
13 pay into the County and Mass Transit District Fund 20% of the
14 net revenue realized for the preceding month from the 1.25%
15 rate on the selling price of motor fuel and gasohol.

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

24 For aviation fuel sold on or after December 1, 2019, each
25 month the Department shall pay into the State Aviation Program
26 Fund 20% of the net revenue realized for the preceding month

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

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

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

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

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

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

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

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

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

1 and charge set forth in Section 12 of the Build Illinois Bond
2 Act.

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

| 15 | Fiscal Year | Total Deposit |
|----|-------------|---------------|
| 16 | 1993 | \$0 |
| 17 | 1994 | 53,000,000 |
| 18 | 1995 | 58,000,000 |
| 19 | 1996 | 61,000,000 |
| 20 | 1997 | 64,000,000 |
| 21 | 1998 | 68,000,000 |
| 22 | 1999 | 71,000,000 |
| 23 | 2000 | 75,000,000 |
| 24 | 2001 | 80,000,000 |
| 25 | 2002 | 93,000,000 |

| | | |
|----|------|-------------|
| 1 | 2003 | 99,000,000 |
| 2 | 2004 | 103,000,000 |
| 3 | 2005 | 108,000,000 |
| 4 | 2006 | 113,000,000 |
| 5 | 2007 | 119,000,000 |
| 6 | 2008 | 126,000,000 |
| 7 | 2009 | 132,000,000 |
| 8 | 2010 | 139,000,000 |
| 9 | 2011 | 146,000,000 |
| 10 | 2012 | 153,000,000 |
| 11 | 2013 | 161,000,000 |
| 12 | 2014 | 170,000,000 |
| 13 | 2015 | 179,000,000 |
| 14 | 2016 | 189,000,000 |
| 15 | 2017 | 199,000,000 |
| 16 | 2018 | 210,000,000 |
| 17 | 2019 | 221,000,000 |
| 18 | 2020 | 233,000,000 |
| 19 | 2021 | 300,000,000 |
| 20 | 2022 | 300,000,000 |
| 21 | 2023 | 300,000,000 |
| 22 | 2024 | 300,000,000 |
| 23 | 2025 | 300,000,000 |
| 24 | 2026 | 300,000,000 |
| 25 | 2027 | 375,000,000 |
| 26 | 2028 | 375,000,000 |

| | | |
|---|------|-------------|
| 1 | 2029 | 375,000,000 |
| 2 | 2030 | 375,000,000 |
| 3 | 2031 | 375,000,000 |
| 4 | 2032 | 375,000,000 |
| 5 | 2033 | 375,000,000 |
| 6 | 2034 | 375,000,000 |
| 7 | 2035 | 375,000,000 |
| 8 | 2036 | 450,000,000 |

9 and

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

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

1 Fund, until the full amount requested for the fiscal year, but
2 not in excess of the amount specified above as "Total
3 Deposit", has been deposited.

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

16 Subject to payment of amounts into 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, beginning July 1, 1993 and ending on September 30,
20 2013, the Department shall each month pay into the Illinois
21 Tax Increment Fund 0.27% of 80% of the net revenue realized for
22 the preceding month from the 6.25% general rate on the selling
23 price of tangible personal property.

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

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

17 Subject to payments of amounts into the Build Illinois
18 Fund, the McCormick Place Expansion Project Fund, the Illinois
19 Tax Increment Fund, and the Tax Compliance and Administration
20 Fund as provided in this Section, beginning on July 1, 2018 the
21 Department shall pay each month into the Downstate Public
22 Transportation Fund the moneys required to be so paid under
23 Section 2-3 of the 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 County and Mass Transit
16 District Fund, the Local Government Tax Fund, the Build
17 Illinois Fund, the McCormick Place Expansion Project Fund, the
18 Illinois Tax Increment 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 County and Mass Transit District Fund, the Local
25 Government Tax Fund, the Build Illinois Fund, the McCormick
26 Place Expansion Project Fund, the Illinois Tax Increment 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 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, and the Tax Compliance
10 and Administration Fund as provided in this Section, the
11 Department shall pay each month into the Road Fund the amount
12 estimated to represent 48% of the net revenue realized from
13 the taxes imposed on motor fuel and gasohol. Beginning July 1,
14 2024 and until July 1, 2025, subject to the payment of amounts
15 into the County and Mass Transit District Fund, the Local
16 Government Tax Fund, the Build Illinois Fund, the McCormick
17 Place Expansion Project Fund, the Illinois Tax Increment Fund,
18 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 County and Mass Transit District Fund, the
24 Local Government Tax Fund, the Build Illinois Fund, the
25 McCormick Place Expansion Project Fund, the Illinois Tax
26 Increment Fund, and the Tax Compliance and Administration Fund

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

8 Of the remainder of the moneys received by the Department
9 pursuant to this Act, 0.25% shall be paid into the Partners for
10 Conservation Fund, 74.75% ~~75%~~ shall be paid into the General
11 Revenue Fund of the State treasury, ~~Treasury~~ and 25% shall be
12 reserved in a special account and used only for the transfer to
13 the Common School Fund as part of the monthly transfer from the
14 General Revenue Fund in accordance with Section 8a of the
15 State Finance Act.

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

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

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

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

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

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

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

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

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

24 For greater simplicity of administration, it shall be
25 permissible for manufacturers, importers and wholesalers whose
26 products are sold by numerous servicemen in Illinois, and who

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

6 (Source: P.A. 102-700, eff. 4-19-22; 103-9, eff. 6-7-23;
7 103-363, eff. 7-28-23; revised 9-25-23.)

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

10 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

16 1. The name of the seller;

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

22 3. Total amount of receipts received by him during the
23 preceding calendar month or quarter, as the case may be,
24 from sales of tangible personal property, and from

1 services furnished, by him during such preceding calendar
2 month or quarter;

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

8 5. Deductions allowed by law;

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

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

22 8. The amount of tax due, including the amount of tax
23 that would have been due on food for human consumption
24 that is to be consumed off the premises where it is sold
25 (other than alcoholic beverages, food consisting of or
26 infused with adult use cannabis, soft drinks, and food

1 that has been prepared for immediate consumption) but for
2 the 0% rate imposed under Public Act 102-700;

3 9. The signature of the taxpayer; and

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

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

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

26 Each return shall be accompanied by the statement of

1 prepaid tax issued pursuant to Section 2e for which credit is
2 claimed.

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

24 Beginning on July 1, 2023 and through December 31, 2032, a
25 retailer may accept a Sustainable Aviation Fuel Purchase
26 Credit certification from an air common carrier-purchaser in

1 satisfaction of Use Tax on aviation fuel as provided in
2 Section 3-87 of the Use Tax Act if the purchaser provides the
3 appropriate documentation as required by Section 3-87 of the
4 Use Tax Act. A Sustainable Aviation Fuel Purchase Credit
5 certification accepted by a retailer in accordance with this
6 paragraph may be used by that retailer to satisfy Retailers'
7 Occupation Tax liability (but not in satisfaction of penalty
8 or interest) in the amount claimed in the certification, not
9 to exceed 6.25% of the receipts subject to tax from a sale of
10 aviation fuel. In addition, for a sale of aviation fuel to
11 qualify to earn the Sustainable Aviation Fuel Purchase Credit,
12 retailers must retain in their books and records a
13 certification from the producer of the aviation fuel that the
14 aviation fuel sold by the retailer and for which a sustainable
15 aviation fuel purchase credit was earned meets the definition
16 of sustainable aviation fuel under Section 3-87 of the Use Tax
17 Act. The documentation must include detail sufficient for the
18 Department to determine the number of gallons of sustainable
19 aviation fuel sold.

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 2 ~~two~~ months of each calendar quarter, on or
26 before the twentieth day of the following calendar month,

1 stating:

2 1. The name of the seller;

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

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

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

13 5. The amount of tax due; and

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

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

1 fuel" means jet fuel and aviation gasoline.

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

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

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

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

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

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

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

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

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

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

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

1 businesses, but shall file separate returns for each such
2 registered business.

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

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

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

25 The transaction reporting return, in the case of motor
26 vehicles or trailers that are required to be registered with

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

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

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

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

23 With each such transaction reporting return, the retailer
24 shall remit the proper amount of tax due (or shall submit
25 satisfactory evidence that the sale is not taxable if that is
26 the case), to the Department or its agents, whereupon the

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

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

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

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

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

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

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

26 Except as provided in this Section, the retailer filing

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

1 prepayment made pursuant to Section 2d of this Act shall be
2 included in the amount on which such 2.1% or 1.75% discount is
3 computed. In the case of retailers who report and pay the tax
4 on a transaction by transaction basis, as provided in this
5 Section, such discount shall be taken with each such tax
6 remittance instead of when such retailer files his periodic
7 return. The discount allowed under this Section is allowed
8 only for returns that are filed in the manner required by this
9 Act. The Department may disallow the discount for retailers
10 whose certificate of registration is revoked at the time the
11 return is filed, but only if the Department's decision to
12 revoke the certificate of 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 on food for human consumption that is
2 to be consumed off the premises where it is sold (other than
3 alcoholic beverages, food consisting of or infused with adult
4 use cannabis, soft drinks, and food that has been prepared for
5 immediate consumption) had not occurred. For quarter monthly
6 payments due under this paragraph on or after July 1, 2023 and
7 through June 30, 2024, "25% of the taxpayer's liability for
8 the same calendar month of the preceding year" shall be
9 determined as if the rate reduction to 0% in Public Act 102-700
10 had not occurred. Quarter monthly payment status shall be
11 determined under this paragraph as if the rate reduction to
12 1.25% in Public Act 102-700 on sales tax holiday items had not
13 occurred. For quarter monthly payments due on or after July 1,
14 2023 and through June 30, 2024, "25% of the taxpayer's
15 liability for the same calendar month of the preceding year"
16 shall be determined as if the rate reduction to 1.25% in Public
17 Act 102-700 on sales tax holiday items had not occurred. If any
18 such quarter monthly payment is not paid at the time or in the
19 amount required by this Section, then the taxpayer shall be
20 liable for penalties and interest on the difference between
21 the minimum amount due as a payment and the amount of such
22 quarter monthly payment actually and timely paid, except
23 insofar as the taxpayer has previously made payments for that
24 month to the Department in excess of the minimum payments
25 previously due as provided in this Section. The Department
26 shall make reasonable rules and regulations to govern the

1 quarter monthly payment amount and quarter monthly payment
2 dates for taxpayers who file on other than a calendar monthly
3 basis.

4 The provisions of this paragraph apply before October 1,
5 2001. Without regard to whether a taxpayer is required to make
6 quarter monthly payments as specified above, any taxpayer who
7 is required by Section 2d of this Act to collect and remit
8 prepaid taxes and has collected prepaid taxes which average in
9 excess of \$25,000 per month during the preceding 2 complete
10 calendar quarters, shall file a return with the Department as
11 required by Section 2f and shall make payments to the
12 Department on or before the 7th, 15th, 22nd and last day of the
13 month during which such liability is incurred. If the month
14 during which such tax liability is incurred began prior to
15 September 1, 1985 (the effective date of Public Act 84-221),
16 each payment shall be in an amount not less than 22.5% of the
17 taxpayer's actual liability under Section 2d. If the month
18 during which such tax liability is incurred begins on or after
19 January 1, 1986, each payment shall be in an amount equal to
20 22.5% of the taxpayer's actual liability for the month or
21 27.5% of the taxpayer's liability for the same calendar month
22 of the preceding calendar year. If the month during which such
23 tax liability is incurred begins on or after January 1, 1987,
24 each payment shall be in an amount equal to 22.5% of the
25 taxpayer's actual liability for the month or 26.25% of the
26 taxpayer's liability for the same calendar month of the

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

14 The provisions of this paragraph apply on and after
15 October 1, 2001. Without regard to whether a taxpayer is
16 required to make quarter monthly payments as specified above,
17 any taxpayer who is required by Section 2d of this Act to
18 collect and remit prepaid taxes and has collected prepaid
19 taxes that average in excess of \$20,000 per month during the
20 preceding 4 complete calendar quarters shall file a return
21 with the Department as required by Section 2f and shall make
22 payments to the Department on or before the 7th, 15th, 22nd,
23 and last day of the month during which the liability is
24 incurred. Each payment shall be in an amount equal to 22.5% of
25 the taxpayer's actual liability for the month or 25% of the
26 taxpayer's liability for the same calendar month of the

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

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

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

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

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

24 Beginning January 1, 1990, each month the Department shall
25 pay into the County and Mass Transit District Fund, a special
26 fund in the State treasury which is hereby created, 4% of the

1 net revenue realized for the preceding month from the 6.25%
2 general rate other than aviation fuel sold on or after
3 December 1, 2019. This exception for aviation fuel only
4 applies for so long as the revenue use requirements of 49
5 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

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

23 For aviation fuel sold on or after December 1, 2019, each
24 month the Department shall pay into the State Aviation Program
25 Fund 20% of the net revenue realized for the preceding month
26 from the 6.25% general rate on the selling price of aviation

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

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

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

25 Beginning July 1, 2011, each month the Department shall
26 pay into the Clean Air Act Permit Fund 80% of the net revenue

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

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

23 Beginning July 1, 2015, of the remainder of the moneys
24 received by the Department under the Use Tax Act, the Service
25 Use Tax Act, the Service Occupation Tax Act, and this Act, each
26 month the Department shall deposit \$500,000 into the State

1 Crime Laboratory Fund.

2 Of the remainder of the moneys received by the Department
3 pursuant to this Act, (a) 1.75% thereof shall be paid into the
4 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
5 and after July 1, 1989, 3.8% thereof shall be paid into the
6 Build Illinois Fund; provided, however, that if in any fiscal
7 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
8 may be, of the moneys received by the Department and required
9 to be paid into the Build Illinois Fund pursuant to this Act,
10 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
11 Act, and Section 9 of the Service Occupation Tax Act, such Acts
12 being hereinafter called the "Tax Acts" and such aggregate of
13 2.2% or 3.8%, as the case may be, of moneys being hereinafter
14 called the "Tax Act Amount", and (2) the amount transferred to
15 the Build Illinois Fund from the State and Local Sales Tax
16 Reform Fund shall be less than the Annual Specified Amount (as
17 hereinafter defined), an amount equal to the difference shall
18 be immediately paid into the Build Illinois Fund from other
19 moneys received by the Department pursuant to the Tax Acts;
20 the "Annual Specified Amount" means the amounts specified
21 below for fiscal years 1986 through 1993:

| 22 | Fiscal Year | Annual Specified Amount |
|----|-------------|-------------------------|
| 23 | 1986 | \$54,800,000 |
| 24 | 1987 | \$76,650,000 |
| 25 | 1988 | \$80,480,000 |
| 26 | 1989 | \$88,510,000 |

| | | |
|---|------|----------------|
| 1 | 1990 | \$115,330,000 |
| 2 | 1991 | \$145,470,000 |
| 3 | 1992 | \$182,730,000 |
| 4 | 1993 | \$206,520,000; |

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

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

1 Act.

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

| 14 | Fiscal Year | Total Deposit |
|----|-------------|---------------|
| 15 | 1993 | \$0 |
| 16 | 1994 | 53,000,000 |
| 17 | 1995 | 58,000,000 |
| 18 | 1996 | 61,000,000 |
| 19 | 1997 | 64,000,000 |
| 20 | 1998 | 68,000,000 |
| 21 | 1999 | 71,000,000 |
| 22 | 2000 | 75,000,000 |
| 23 | 2001 | 80,000,000 |
| 24 | 2002 | 93,000,000 |
| 25 | 2003 | 99,000,000 |
| 26 | 2004 | 103,000,000 |

| | | |
|----|------|-------------|
| 1 | 2005 | 108,000,000 |
| 2 | 2006 | 113,000,000 |
| 3 | 2007 | 119,000,000 |
| 4 | 2008 | 126,000,000 |
| 5 | 2009 | 132,000,000 |
| 6 | 2010 | 139,000,000 |
| 7 | 2011 | 146,000,000 |
| 8 | 2012 | 153,000,000 |
| 9 | 2013 | 161,000,000 |
| 10 | 2014 | 170,000,000 |
| 11 | 2015 | 179,000,000 |
| 12 | 2016 | 189,000,000 |
| 13 | 2017 | 199,000,000 |
| 14 | 2018 | 210,000,000 |
| 15 | 2019 | 221,000,000 |
| 16 | 2020 | 233,000,000 |
| 17 | 2021 | 300,000,000 |
| 18 | 2022 | 300,000,000 |
| 19 | 2023 | 300,000,000 |
| 20 | 2024 | 300,000,000 |
| 21 | 2025 | 300,000,000 |
| 22 | 2026 | 300,000,000 |
| 23 | 2027 | 375,000,000 |
| 24 | 2028 | 375,000,000 |
| 25 | 2029 | 375,000,000 |
| 26 | 2030 | 375,000,000 |

| | | |
|---|------|-------------|
| 1 | 2031 | 375,000,000 |
| 2 | 2032 | 375,000,000 |
| 3 | 2033 | 375,000,000 |
| 4 | 2034 | 375,000,000 |
| 5 | 2035 | 375,000,000 |
| 6 | 2036 | 450,000,000 |

7 and

8 each fiscal year

9 thereafter that bonds

10 are outstanding under

11 Section 13.2 of the

12 Metropolitan Pier and

13 Exposition Authority Act,

14 but not after fiscal year 2060.

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

1 Deposit", has been deposited.

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

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

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

1 enacted, beginning on the first day of the first calendar
2 month to occur on or after August 26, 2014 (the effective date
3 of Public Act 98-1098), each month, from the collections made
4 under Section 9 of the Use Tax Act, Section 9 of the Service
5 Use Tax Act, Section 9 of the Service Occupation Tax Act, and
6 Section 3 of the Retailers' Occupation Tax Act, the Department
7 shall pay into the Tax Compliance and Administration Fund, to
8 be used, subject to appropriation, to fund additional auditors
9 and compliance personnel at the Department of Revenue, an
10 amount equal to 1/12 of 5% of 80% of the cash receipts
11 collected during the preceding fiscal year by the Audit Bureau
12 of the Department under the Use Tax Act, the Service Use Tax
13 Act, the Service Occupation Tax Act, the Retailers' Occupation
14 Tax Act, and associated local occupation and use taxes
15 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 County and Mass Transit
16 District Fund, the Local Government Tax Fund, the Build
17 Illinois Fund, the McCormick Place Expansion Project Fund, the
18 Illinois Tax Increment 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 County and Mass Transit District Fund, the Local
25 Government Tax Fund, the Build Illinois Fund, the McCormick
26 Place Expansion Project Fund, the Illinois Tax Increment 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 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, and the Tax Compliance
10 and Administration Fund as provided in this Section, the
11 Department shall pay each month into the Road Fund the amount
12 estimated to represent 48% of the net revenue realized from
13 the taxes imposed on motor fuel and gasohol. Beginning July 1,
14 2024 and until July 1, 2025, subject to the payment of amounts
15 into the County and Mass Transit District Fund, the Local
16 Government Tax Fund, the Build Illinois Fund, the McCormick
17 Place Expansion Project Fund, the Illinois Tax Increment Fund,
18 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 County and Mass Transit District Fund, the
24 Local Government Tax Fund, the Build Illinois Fund, the
25 McCormick Place Expansion Project Fund, the Illinois Tax
26 Increment Fund, and the Tax Compliance and Administration Fund

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

8 Of the remainder of the moneys received by the Department
9 pursuant to this Act, 0.25% shall be paid into the Partners for
10 Conservation Fund, 74.75% ~~75% thereof~~ shall be paid into the
11 State treasury, and 25% shall be reserved in a special account
12 and used only for the transfer to the Common School Fund as
13 part of the monthly transfer from the General Revenue Fund in
14 accordance with Section 8a of the State Finance Act.

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

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

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

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

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

26 The chief executive officer, proprietor, owner, or highest

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

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

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

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

23 For greater simplicity of administration, manufacturers,
24 importers and wholesalers whose products are sold at retail in
25 Illinois by numerous retailers, and who wish to do so, may
26 assume the responsibility for accounting and paying to the

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

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

21 Any person engaged in the business of selling tangible
22 personal property at retail as a concessionaire or other type
23 of seller at the Illinois State Fair, county fairs, art shows,
24 flea markets, and similar exhibitions or events, or any
25 transient merchants, as defined by Section 2 of the Transient
26 Merchant Act of 1987, may be required to make a daily report of

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

15 (Source: P.A. 102-634, eff. 8-27-21; 102-700, Article 60,
16 Section 60-30, eff. 4-19-22; 102-700, Article 65, Section
17 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff.
18 1-1-23; 103-9, eff. 6-7-23; 103-154, eff. 6-30-23; 103-363,
19 eff. 7-28-23; revised 9-27-23.)

20 Section 99. Effective date. This Act takes effect July 1,
21 2024.