



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB2219

Introduced 2/10/2023, by Sen. Willie Preston

SYNOPSIS AS INTRODUCED:

New Act

35 ILCS 105/3-10	
35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/3-10	from Ch. 120, par. 439.33-10
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/3-10	from Ch. 120, par. 439.103-10
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/2-10	
35 ILCS 120/3	from Ch. 120, par. 442

Creates the Community Revitalization Zone Act. Provides that a county or municipality may designate an area within its jurisdiction as a community redevelopment zone, subject to the certification of the Department of Commerce and Economic Opportunity. Sets forth the criteria for designation as a community redevelopment zone. Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that, with respect to tangible personal property that is purchased from a retailer located in a community revitalization zone, the taxes under those Acts are imposed at the rate of 3.25%. Effective immediately.

LRB103 28577 HLH 54958 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 1. Short title. This Act may be cited as the
5 Community Revitalization Zone Act.

6 Section 5. Definitions. As used in this Act, "Department"
7 means the Department of Commerce and Economic Opportunity.

8 Section 10. Designation of community redevelopment zones.

9 (a) A county or municipality may, by ordinance, designate
10 an area within its jurisdiction as a community redevelopment
11 zone, subject to the certification of the Department in
12 accordance with this Act. An area is qualified to become a
13 community redevelopment zone if the area:

14 (1) is a contiguous area;

15 (2) is located entirely within the municipality or, if
16 the area is designated by a county, entirely within the
17 unincorporated areas of the county; and

18 (3) comprises a minimum of one-half square mile and
19 not more than 12 square miles in total area, exclusive of
20 lakes and waterways; and

21 (4) has median household income, as reported in the
22 most recently available data from the United States Census

1 Bureau at the time the ordinance is adopted, of less than
2 \$45,000 per year.

3 (b) A county or municipality that adopts an ordinance
4 designating an area as a community redevelopment zone shall
5 make written application to the Department to have the
6 proposed area certified by the Department as a community
7 redevelopment zone. The application shall include such
8 information as the Department may require by rule.

9 Section 15. Term of the community redevelopment zones. A
10 community redevelopment zone certified by the Department under
11 Section 10 shall have a term not to exceed 10 years.

12 Section 20. Incentives. Retailers located in a community
13 redevelopment zone are entitled to the use and occupation tax
14 incentives provided in Section 3-10 of the Use Tax Act,
15 Section 3-10 of the Service Use Tax Act, Section 3-10 of the
16 Service Occupation Tax Act, and Section 2-10 of the Retailers'
17 Occupation Tax Act.

18 Section 25. Rules. The Department shall adopt rules for
19 the implementation of this Act.

20 Section 900. The Use Tax Act is amended by changing
21 Sections 3-10 and 9 as follows:

1 (35 ILCS 105/3-10)

2 Sec. 3-10. Rate of tax. Unless otherwise provided in this
3 Section, the tax imposed by this Act is at the rate of 6.25% of
4 either the selling price or the fair market value, if any, of
5 the tangible personal property. In all cases where property
6 functionally used or consumed is the same as the property that
7 was purchased at retail, then the tax is imposed on the selling
8 price of the property. In all cases where property
9 functionally used or consumed is a by-product or waste product
10 that has been refined, manufactured, or produced from property
11 purchased at retail, then the tax is imposed on the lower of
12 the fair market value, if any, of the specific property so used
13 in this State or on the selling price of the property purchased
14 at retail. For purposes of this Section "fair market value"
15 means the price at which property would change hands between a
16 willing buyer and a willing seller, neither being under any
17 compulsion to buy or sell and both having reasonable knowledge
18 of the relevant facts. The fair market value shall be
19 established by Illinois sales by the taxpayer of the same
20 property as that functionally used or consumed, or if there
21 are no such sales by the taxpayer, then comparable sales or
22 purchases of property of like kind and character in Illinois.

23 Beginning on January 1, 2024, with respect to tangible
24 personal property that is purchased from a retailer located in
25 a Community Revitalization Zone created under the Community
26 Revitalization Zone Act (other than tangible personal property

1 that is otherwise subject to a 1% rate of tax or a 1.25% rate
2 of tax under this Act), the tax is imposed at the rate of
3 3.25%.

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

8 Beginning on August 6, 2010 through August 15, 2010, and
9 beginning again on August 5, 2022 through August 14, 2022,
10 with respect to sales tax holiday items as defined in Section
11 3-6 of this Act, the tax is imposed at the rate of 1.25%.

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

21 With respect to majority blended ethanol fuel, the tax
22 imposed by this Act does not apply to the proceeds of sales
23 made on or after July 1, 2003 and on or before December 31,
24 2023 but applies to 100% of the proceeds of sales made
25 thereafter.

26 With respect to biodiesel blends with no less than 1% and

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

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

21 Until July 1, 2022 and beginning again on July 1, 2023,
22 with respect to food for human consumption that is to be
23 consumed off the premises where it is sold (other than
24 alcoholic beverages, food consisting of or infused with adult
25 use cannabis, soft drinks, and food that has been prepared for
26 immediate consumption), the tax is imposed at the rate of 1%.

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

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

1 containing 50% or more natural fruit or vegetable juice.

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

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

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

1 pieces. "Candy" does not include any preparation that contains
2 flour or requires refrigeration.

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

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

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

26 As used in this Section, "adult use cannabis" means

1 cannabis subject to tax under the Cannabis Cultivation
2 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law
3 and does not include cannabis subject to tax under the
4 Compassionate Use of Medical Cannabis Program Act.

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

12 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;
13 102-4, eff. 4-27-21; 102-700, Article 20, Section 20-5, eff.
14 4-19-22; 102-700, Article 60, Section 60-15, eff. 4-19-22;
15 102-700, Article 65, Section 65-5, eff. 4-19-22; revised
16 5-27-22.)

17 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

18 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
19 and trailers that are required to be registered with an agency
20 of this State, each retailer required or authorized to collect
21 the tax imposed by this Act shall pay to the Department the
22 amount of such tax (except as otherwise provided) at the time
23 when he is required to file his return for the period during
24 which such tax was collected, less a discount of 2.1% prior to
25 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5

1 per calendar year, whichever is greater, which is allowed to
2 reimburse the retailer for expenses incurred in collecting the
3 tax, keeping records, preparing and filing returns, remitting
4 the tax and supplying data to the Department on request. When
5 determining the discount allowed under this Section, retailers
6 shall include the amount of tax that would have been due at the
7 6.25% rate but for the 1.25% rate imposed on sales tax holiday
8 items under Public Act 102-700 ~~this amendatory Act of the~~
9 ~~102nd General Assembly~~. The discount under this Section is not
10 allowed for the 1.25% portion of taxes paid on aviation fuel
11 that is subject to the revenue use requirements of 49 U.S.C.
12 47107(b) and 49 U.S.C. 47133. When determining the discount
13 allowed under this Section, retailers shall include the amount
14 of tax that would have been due at the 1% rate but for the 0%
15 rate imposed under Public Act 102-700 ~~this amendatory Act of~~
16 ~~the 102nd General Assembly~~. In the case of retailers who
17 report and pay the tax on a transaction by transaction basis,
18 as provided in this Section, such discount shall be taken with
19 each such tax remittance instead of when such retailer files
20 his periodic return. The discount allowed under this Section
21 is allowed only for returns that are filed in the manner
22 required by this Act. The Department may disallow the discount
23 for retailers whose certificate of registration is revoked at
24 the time the return is filed, but only if the Department's
25 decision to revoke the certificate of registration has become
26 final. A retailer need not remit that part of any tax collected

1 by him to the extent that he is required to remit and does
2 remit the tax imposed by the Retailers' Occupation Tax Act,
3 with respect to the sale of the same property.

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

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

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

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

26 The Department may require returns to be filed on a

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

7 1. The name of the seller;

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

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

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

18 5. The amount of tax due;

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

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

22 Each retailer required or authorized to collect the tax
23 imposed by this Act on aviation fuel sold at retail in this
24 State during the preceding calendar month shall, instead of
25 reporting and paying tax on aviation fuel as otherwise
26 required by this Section, report and pay such tax on a separate

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

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

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

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

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

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

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

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

1 payments by electronic funds transfer shall make those
2 payments in the manner authorized by the Department.

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

6 Before October 1, 2000, if the taxpayer's average monthly
7 tax liability to the Department under this Act, the Retailers'
8 Occupation Tax Act, the Service Occupation Tax Act, the
9 Service Use Tax Act was \$10,000 or more during the preceding 4
10 complete calendar quarters, he shall file a return with the
11 Department each month by the 20th day of the month next
12 following the month during which such tax liability is
13 incurred and shall make payments to the Department on or
14 before the 7th, 15th, 22nd and last day of the month during
15 which such liability is incurred. On and after October 1,
16 2000, if the taxpayer's average monthly tax liability to the
17 Department under this Act, the Retailers' Occupation Tax Act,
18 the Service Occupation Tax Act, and the Service Use Tax Act was
19 \$20,000 or more during the preceding 4 complete calendar
20 quarters, he shall file a return with the Department each
21 month by the 20th day of the month next following the month
22 during which such tax liability is incurred and shall make
23 payment to the Department on or before the 7th, 15th, 22nd and
24 last day of the month during which such liability is incurred.
25 If the month during which such tax liability is incurred began
26 prior to January 1, 1985, each payment shall be in an amount

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

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

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

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

19 If any such payment provided for in this Section exceeds
20 the taxpayer's liabilities under this Act, the Retailers'
21 Occupation Tax Act, the Service Occupation Tax Act and the
22 Service Use Tax Act, as shown by an original monthly return,
23 the Department shall issue to the taxpayer a credit memorandum
24 no later than 30 days after the date of payment, which
25 memorandum may be submitted by the taxpayer to the Department
26 in payment of tax liability subsequently to be remitted by the

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

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

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

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

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

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

21 In addition, with respect to motor vehicles, watercraft,
22 aircraft, and trailers that are required to be registered with
23 an agency of this State, except as otherwise provided in this
24 Section, every retailer selling this kind of tangible personal
25 property shall file, with the Department, upon a form to be
26 prescribed and supplied by the Department, a separate return

1 for each such item of tangible personal property which the
2 retailer sells, except that if, in the same transaction, (i) a
3 retailer of aircraft, watercraft, motor vehicles or trailers
4 transfers more than one aircraft, watercraft, motor vehicle or
5 trailer to another aircraft, watercraft, motor vehicle or
6 trailer retailer for the purpose of resale or (ii) a retailer
7 of aircraft, watercraft, motor vehicles, or trailers transfers
8 more than one aircraft, watercraft, motor vehicle, or trailer
9 to a purchaser for use as a qualifying rolling stock as
10 provided in Section 3-55 of this Act, then that seller may
11 report the transfer of all the aircraft, watercraft, motor
12 vehicles or trailers involved in that transaction to the
13 Department on the same uniform invoice-transaction reporting
14 return form. For purposes of this Section, "watercraft" means
15 a Class 2, Class 3, or Class 4 watercraft as defined in Section
16 3-2 of the Boat Registration and Safety Act, a personal
17 watercraft, or any boat equipped with an inboard motor.

18 In addition, with respect to motor vehicles, watercraft,
19 aircraft, and trailers that are required to be registered with
20 an agency of this State, every person who is engaged in the
21 business of leasing or renting such items and who, in
22 connection with such business, sells any such item to a
23 retailer for the purpose of resale is, notwithstanding any
24 other provision of this Section to the contrary, authorized to
25 meet the return-filing requirement of this Act by reporting
26 the transfer of all the aircraft, watercraft, motor vehicles,

1 or trailers transferred for resale during a month to the
2 Department on the same uniform invoice-transaction reporting
3 return form on or before the 20th of the month following the
4 month in which the transfer takes place. Notwithstanding any
5 other provision of this Act to the contrary, all returns filed
6 under this paragraph must be filed by electronic means in the
7 manner and form as required by the Department.

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

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

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

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

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

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

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

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

19 Where a retailer collects the tax with respect to the
20 selling price of tangible personal property which he sells and
21 the purchaser thereafter returns such tangible personal
22 property and the retailer refunds the selling price thereof to
23 the purchaser, such retailer shall also refund, to the
24 purchaser, the tax so collected from the purchaser. When
25 filing his return for the period in which he refunds such tax
26 to the purchaser, the retailer may deduct the amount of the tax

1 so refunded by him to the purchaser from any other use tax
2 which such retailer may be required to pay or remit to the
3 Department, as shown by such return, if the amount of the tax
4 to be deducted was previously remitted to the Department by
5 such retailer. If the retailer has not previously remitted the
6 amount of such tax to the Department, he is entitled to no
7 deduction under this Act upon refunding such tax to the
8 purchaser.

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

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

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

1 shall file separate returns for each such registered business.

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

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

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

25 For aviation fuel sold on or after December 1, 2019, each
26 month the Department shall pay into the State Aviation Program

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

11 Beginning August 1, 2000, each month the Department shall
12 pay into the State and Local Sales Tax Reform Fund 100% of the
13 net revenue realized for the preceding month from the 1.25%
14 rate on the selling price of motor fuel and gasohol. If, in any
15 month, the tax on sales tax holiday items, as defined in
16 Section 3-6, is imposed at the rate of 1.25%, then the
17 Department shall pay 100% of the net revenue realized for that
18 month from the 1.25% rate on the selling price of sales tax
19 holiday items into the State and Local Sales Tax Reform Fund.

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

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

8 On February 1, 2024, and in each month thereafter, the
9 Department shall pay into the General Revenue Fund 62% of the
10 net revenue realized for the preceding month from the 3.25%
11 general rate on the selling price of tangible personal
12 property that is purchased from a retailer located in a
13 Community Revitalization Zone created under the Community
14 Revitalization Zone Act. On February 1, 2024, and in each
15 month thereafter, the Department shall pay into the State and
16 Local Sales Tax Reform Fund 38% of the net revenue realized for
17 the preceding month from the 3.25% general rate on the selling
18 price of tangible personal property that is purchased from a
19 retailer located in a Community Revitalization Zone created
20 under the Community Revitalization Zone Act.

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

1 the total payment into the Clean Air Act Permit Fund under this
2 Act and the Retailers' Occupation Tax Act shall not exceed
3 \$2,000,000 in any fiscal year.

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

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

24 Of the remainder of the moneys received by the Department
25 pursuant to this Act, (a) 1.75% thereof shall be paid into the
26 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on

1 and after July 1, 1989, 3.8% thereof shall be paid into the
2 Build Illinois Fund; provided, however, that if in any fiscal
3 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
4 may be, of the moneys received by the Department and required
5 to be paid into the Build Illinois Fund pursuant to Section 3
6 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
7 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
8 Service Occupation Tax Act, such Acts being hereinafter called
9 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
10 may be, of moneys being hereinafter called the "Tax Act
11 Amount", and (2) the amount transferred to the Build Illinois
12 Fund from the State and Local Sales Tax Reform Fund shall be
13 less than the Annual Specified Amount (as defined in Section 3
14 of the Retailers' Occupation Tax Act), 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 if on the last
18 business day of any month the sum of (1) the Tax Act Amount
19 required to be deposited into the Build Illinois Bond Account
20 in the Build Illinois Fund during such month and (2) the amount
21 transferred during such month to the Build Illinois Fund from
22 the State and Local Sales Tax Reform Fund shall have been less
23 than 1/12 of the Annual Specified Amount, an amount equal to
24 the difference shall be immediately paid into the Build
25 Illinois Fund from other moneys received by the Department
26 pursuant to the Tax Acts; and, further provided, that in no

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

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

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

24	Fiscal Year	Total Deposit
25	1993	\$0
26	1994	53,000,000

1	1995	58,000,000
2	1996	61,000,000
3	1997	64,000,000
4	1998	68,000,000
5	1999	71,000,000
6	2000	75,000,000
7	2001	80,000,000
8	2002	93,000,000
9	2003	99,000,000
10	2004	103,000,000
11	2005	108,000,000
12	2006	113,000,000
13	2007	119,000,000
14	2008	126,000,000
15	2009	132,000,000
16	2010	139,000,000
17	2011	146,000,000
18	2012	153,000,000
19	2013	161,000,000
20	2014	170,000,000
21	2015	179,000,000
22	2016	189,000,000
23	2017	199,000,000
24	2018	210,000,000
25	2019	221,000,000
26	2020	233,000,000

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

17 and

18 each fiscal year

19 thereafter that bonds

20 are outstanding under

21 Section 13.2 of the

22 Metropolitan Pier and

23 Exposition Authority Act,

24 but not after fiscal year 2060.

25 Beginning July 20, 1993 and in each month of each fiscal
26 year thereafter, one-eighth of the amount requested in the

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

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

25 Subject to payment of amounts into the Build Illinois Fund
26 and the McCormick Place Expansion Project Fund pursuant to the

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

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

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

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

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

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

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

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

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

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

1 revenue realized from the taxes imposed on motor fuel and
2 gasohol. Beginning July 1, 2023 and until July 1, 2024,
3 subject to the payment of amounts into the State and Local
4 Sales Tax Reform Fund, the Build Illinois Fund, the McCormick
5 Place Expansion Project Fund, the Illinois Tax Increment Fund,
6 the Energy Infrastructure Fund, and the Tax Compliance and
7 Administration Fund as provided in this Section, the
8 Department shall pay each month into the Road Fund the amount
9 estimated to represent 48% of the net revenue realized from
10 the taxes imposed on motor fuel and gasohol. Beginning July 1,
11 2024 and until July 1, 2025, subject to the payment of amounts
12 into the State and Local Sales Tax Reform Fund, the Build
13 Illinois Fund, the McCormick Place Expansion Project Fund, the
14 Illinois Tax Increment Fund, the Energy Infrastructure Fund,
15 and the Tax Compliance and Administration Fund as provided in
16 this Section, the Department shall pay each month into the
17 Road Fund the amount estimated to represent 64% of the net
18 revenue realized from the taxes imposed on motor fuel and
19 gasohol. Beginning on July 1, 2025, subject to the payment of
20 amounts into the State and Local Sales Tax Reform Fund, the
21 Build Illinois Fund, the McCormick Place Expansion Project
22 Fund, the Illinois Tax Increment Fund, the Energy
23 Infrastructure Fund, and the Tax Compliance and Administration
24 Fund as provided in this Section, the Department shall pay
25 each month into the Road Fund the amount estimated to
26 represent 80% of the net revenue realized from the taxes

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

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

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

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

22 For greater simplicity of administration, manufacturers,
23 importers and wholesalers whose products are sold at retail in
24 Illinois by numerous retailers, and who wish to do so, may
25 assume the responsibility for accounting and paying to the
26 Department all tax accruing under this Act with respect to

1 such sales, if the retailers who are affected do not make
2 written objection to the Department to this arrangement.

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

9 Section 905. The Service Use Tax Act is amended by
10 changing Sections 3-10 and 9 as follows:

11 (35 ILCS 110/3-10) (from Ch. 120, par. 439.33-10)

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

18 Beginning on January 1, 2024, with respect to tangible
19 personal property that is purchased from a retailer located in
20 a Community Revitalization Zone created under the Community
21 Revitalization Zone Act (other than tangible personal property
22 that is otherwise subject to a 1% rate of tax or a 1.25% rate
23 of tax under this Act), the tax is imposed at the rate of
24 3.25%.

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

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

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

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

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

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

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

1 servicemen engaged in graphic arts production, of the
2 aggregate annual total gross receipts from all sales of
3 service, the tax imposed by this Act shall be based on the
4 serviceman's cost price of the tangible personal property
5 transferred as an incident to the sale of those services.

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

23 Beginning on July 1, 2022 and until July 1, 2023, the tax
24 shall be imposed at the rate of 0% on food prepared for
25 immediate consumption and transferred incident to a sale of
26 service subject to this Act or the Service Occupation Tax Act

1 by an entity licensed under the Hospital Licensing Act, the
2 Nursing Home Care Act, the Assisted Living and Shared Housing
3 Act, the ID/DD Community Care Act, the MC/DD Act, the
4 Specialized Mental Health Rehabilitation Act of 2013, or the
5 Child Care Act of 1969, or an entity that holds a permit issued
6 pursuant to the Life Care Facilities Act. Beginning on July 1,
7 2022 and until July 1, 2023, the tax shall also be imposed at
8 the rate of 0% on 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 is not otherwise included in this
13 paragraph).

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

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

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

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

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

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

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

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

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

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

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

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

22 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

23 Sec. 9. Each serviceman required or authorized to collect
24 the tax herein imposed shall pay to the Department the amount
25 of such tax (except as otherwise provided) at the time when he

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

26 Except as provided hereinafter in this Section, on or

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

25 If the serviceman is otherwise required to file a monthly
26 or quarterly return and if the serviceman's average monthly

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

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

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

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

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

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

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

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

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

26 On February 1, 2024, and in each month thereafter, the

1 Department shall pay into the General Revenue Fund 62% of the
2 net revenue realized for the preceding month from the 3.25%
3 general rate on the selling price of tangible personal
4 property that is purchased from a retailer located in a
5 Community Revitalization Zone created under the Community
6 Revitalization Zone Act. On February 1, 2024, and in each
7 month thereafter, the Department shall pay into the State and
8 Local Sales Tax Reform Fund 38% of the net revenue realized for
9 the preceding month from the 3.25% general rate on the selling
10 price of tangible personal property that is purchased from a
11 retailer located in a Community Revitalization Zone created
12 under the Community Revitalization Zone Act.

13 Beginning January 1, 1990, each month the Department shall
14 pay into the State and Local Sales Tax Reform Fund 20% of the
15 net revenue realized for the preceding month from the 6.25%
16 general rate on transfers of tangible personal property, other
17 than (i) tangible personal property which is purchased outside
18 Illinois at retail from a retailer and which is titled or
19 registered by an agency of this State's government and (ii)
20 aviation fuel sold on or after December 1, 2019. This
21 exception for aviation fuel only applies for so long as the
22 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
23 47133 are 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 State and Local Sales Tax Reform Fund 100% of the
12 net revenue realized for the preceding month from the 1.25%
13 rate on the 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
24 Occupation Tax Act, and the Retailers' Occupation Tax Act an
25 amount equal to the average monthly deficit in the Underground
26 Storage Tank Fund during the prior year, as certified annually

1 by the 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 Occupation Tax Act, and the
4 Retailers' Occupation Tax Act shall not exceed \$18,000,000 in
5 any State fiscal year. As used in this paragraph, the "average
6 monthly deficit" shall be equal to the difference between the
7 average monthly claims for payment by the fund and the average
8 monthly revenues deposited into the fund, excluding payments
9 made 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, this Act, the
12 Service Occupation Tax Act, and the Retailers' Occupation Tax
13 Act, 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 Bond Account
11 in 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 Clean Air Act Permit Fund, the Build Illinois Fund,
6 and the McCormick Place Expansion Project Fund pursuant to the
7 preceding paragraphs or in any amendments thereto hereafter
8 enacted, for aviation fuel sold on or after December 1, 2019,
9 the Department shall each month deposit into the Aviation Fuel
10 Sales Tax Refund Fund an amount estimated by the Department to
11 be required for refunds of the 80% portion of the tax on
12 aviation fuel under this Act. The Department shall only
13 deposit moneys into the Aviation Fuel Sales Tax Refund Fund
14 under this paragraph for so long as the revenue use
15 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
16 binding on the State.

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

25 Subject to payment of amounts into the Build Illinois Fund
26 and the McCormick Place Expansion Project Fund pursuant to the

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

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

1 by the Audit Bureau of the Department under the Use Tax Act,
2 the Service Use Tax Act, the Service Occupation Tax Act, the
3 Retailers' Occupation Tax Act, and associated local occupation
4 and use taxes administered by the Department.

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

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

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

8	Fiscal Year.....	Total Deposit
9	2024	\$200,000,000
10	2025	\$206,000,000
11	2026	\$212,200,000
12	2027	\$218,500,000
13	2028	\$225,100,000
14	2029	\$288,700,000
15	2030	\$298,900,000
16	2031	\$309,300,000
17	2032	\$320,100,000
18	2033	\$331,200,000
19	2034	\$341,200,000
20	2035	\$351,400,000
21	2036	\$361,900,000
22	2037	\$372,800,000
23	2038	\$384,000,000
24	2039	\$395,500,000
25	2040	\$407,400,000
26	2041	\$419,600,000

1 2042 \$432,200,000

2 2043 \$445,100,000

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

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

23 Of the remainder of the moneys received by the Department
24 pursuant to this Act, 75% thereof shall be paid into the
25 General Revenue Fund of the State Treasury and 25% shall be
26 reserved in a special account and used only for the transfer to

1 the Common School Fund as part of the monthly transfer from the
2 General Revenue Fund in accordance with Section 8a of the
3 State Finance Act.

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

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

15 (Source: P.A. 101-10, Article 15, Section 15-15, eff. 6-5-19;
16 101-10, Article 25, Section 25-110, eff. 6-5-19; 101-27, eff.
17 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
18 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

19 Section 910. The Service Occupation Tax Act is amended by
20 changing Sections 3-10 and 9 as follows:

21 (35 ILCS 115/3-10) (from Ch. 120, par. 439.103-10)

22 Sec. 3-10. Rate of tax. Unless otherwise provided in this
23 Section, the tax imposed by this Act is at the rate of 6.25% of
24 the "selling price", as defined in Section 2 of the Service Use

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

16 Beginning on January 1, 2024, with respect to tangible
17 personal property that is purchased from a retailer located in
18 a Community Revitalization Zone created under the Community
19 Revitalization Zone Act (other than tangible personal property
20 that is otherwise subject to a 1% rate of tax or a 1.25% rate
21 of tax under this Act), the tax is imposed at the rate of
22 3.25%.

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

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

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

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

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

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

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

1 transferred incident to the sale of those services.

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

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

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

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

1 milk or milk products as defined in the Grade A Pasteurized
2 Milk and Milk Products Act, or drinks containing 50% or more
3 natural fruit or vegetable juice.

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

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

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

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

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

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

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

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

6 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;
7 102-4, eff. 4-27-21; 102-16, eff. 6-17-21; 102-700, Article
8 20, Section 20-15, eff. 4-19-22; 102-700, Article 60, Section
9 60-25, eff. 4-19-22; revised 6-1-22.)

10 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

11 Sec. 9. Each serviceman required or authorized to collect
12 the tax herein imposed shall pay to the Department the amount
13 of such tax at the time when he is required to file his return
14 for the period during which such tax was collectible, less a
15 discount of 2.1% prior to January 1, 1990, and 1.75% on and
16 after January 1, 1990, or \$5 per calendar year, whichever is
17 greater, which is allowed to reimburse the serviceman for
18 expenses incurred in collecting the tax, keeping records,
19 preparing and filing returns, remitting the tax and supplying
20 data to the Department on request. When determining the
21 discount allowed under this Section, servicemen shall include
22 the amount of tax that would have been due at the 1% rate but
23 for the 0% rate imposed under this amendatory Act of the 102nd
24 General Assembly. The discount under this Section is not
25 allowed for the 1.25% portion of taxes paid on aviation fuel

1 that is subject to the revenue use requirements of 49 U.S.C.
2 47107(b) and 49 U.S.C. 47133. The discount allowed under this
3 Section is allowed only for returns that are filed in the
4 manner required by this Act. The Department may disallow the
5 discount for servicemen whose certificate of registration is
6 revoked at the time the return is filed, but only if the
7 Department's decision to revoke the certificate of
8 registration has become final.

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

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

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

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

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

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

6 1. The name of the seller;

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

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

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

16 5. The amount of tax due;

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

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

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

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

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

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

17 Prior to October 1, 2003, and on and after September 1,
18 2004 a serviceman may accept a Manufacturer's Purchase Credit
19 certification from a purchaser in satisfaction of Service Use
20 Tax as provided in Section 3-70 of the Service Use Tax Act if
21 the purchaser provides the appropriate documentation as
22 required by Section 3-70 of the Service Use Tax Act. A
23 Manufacturer's Purchase Credit certification, accepted prior
24 to October 1, 2003 or on or after September 1, 2004 by a
25 serviceman as provided in Section 3-70 of the Service Use Tax
26 Act, may be used by that serviceman to satisfy Service

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

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 1 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 all
21 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 On February 1, 2024, and in each month thereafter, the
2 Department shall pay into the General Revenue Fund 62% of the
3 net revenue realized for the preceding month from the 3.25%
4 general rate on the selling price of tangible personal
5 property that is purchased from a retailer located in a
6 Community Revitalization Zone created under the Community
7 Revitalization Zone Act. On February 1, 2024, and in each
8 month thereafter, the Department shall pay into the Local
9 Government Tax Fund 38% of the net revenue realized for the
10 preceding month from the 3.25% general rate on the selling
11 price of tangible personal property that is purchased from a
12 retailer located in a Community Revitalization Zone created
13 under the Community Revitalization Zone Act.

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

17 Beginning January 1, 1990, each month the Department shall
18 pay into the County and Mass Transit District Fund 4% of the
19 revenue realized for the preceding month from the 6.25%
20 general rate on sales of tangible personal property other than
21 aviation fuel sold on or after December 1, 2019. This
22 exception for aviation fuel only applies for so long as the
23 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
24 47133 are binding on the State.

25 Beginning August 1, 2000, each month the Department shall
26 pay into the County and Mass Transit District Fund 20% of the

1 net revenue realized for the preceding month from the 1.25%
2 rate on the selling price of motor fuel and gasohol.

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

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

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

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

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 Retailers' Occupation Tax Act an amount equal to
12 the average monthly deficit in the Underground Storage Tank
13 Fund during the prior year, as certified annually by the
14 Illinois Environmental Protection Agency, but the total
15 payment into the Underground Storage Tank Fund under this Act,
16 the Use Tax Act, the Service Use Tax Act, and the Retailers'
17 Occupation Tax Act shall not exceed \$18,000,000 in any State
18 fiscal year. As used in this paragraph, the "average monthly
19 deficit" shall be equal to the difference between the average
20 monthly claims for payment by the fund and the average monthly
21 revenues deposited into the fund, excluding payments made
22 pursuant to this 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, this Act, and the Retailers' Occupation Tax Act,
26 each month the Department shall deposit \$500,000 into the

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

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

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

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

1 Expansion Project Fund in the specified fiscal years.

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

1	2016	189,000,000
2	2017	199,000,000
3	2018	210,000,000
4	2019	221,000,000
5	2020	233,000,000
6	2021	300,000,000
7	2022	300,000,000
8	2023	300,000,000
9	2024	300,000,000
10	2025	300,000,000
11	2026	300,000,000
12	2027	375,000,000
13	2028	375,000,000
14	2029	375,000,000
15	2030	375,000,000
16	2031	375,000,000
17	2032	375,000,000
18	2033	375,000,000
19	2034	375,000,000
20	2035	375,000,000
21	2036	450,000,000

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

1 Metropolitan Pier and
2 Exposition Authority Act,
3 but not after fiscal year 2060.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 reported in the Federal income tax return do not agree with the
2 gross receipts reported to the Department of Revenue for the
3 same period, the taxpayer shall attach to his annual return a
4 schedule showing a reconciliation of the 2 amounts and the
5 reasons for the difference. The taxpayer's annual return to
6 the Department shall also disclose the cost of goods sold by
7 the taxpayer during the year covered by such return, opening
8 and closing inventories of such goods for such year, cost of
9 goods used from stock or taken from stock and given away by the
10 taxpayer during such year, pay roll information of the
11 taxpayer's business during such year and any additional
12 reasonable information which the Department deems would be
13 helpful in determining the accuracy of the monthly, quarterly
14 or annual returns filed by such taxpayer as hereinbefore
15 provided for in this Section.

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

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

26 (ii) On and after January 1, 1994, the taxpayer shall

1 be liable for a penalty as described in Section 3-4 of the
2 Uniform Penalty and Interest Act.

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

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

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

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

26 For greater simplicity of administration, it shall be

1 permissible for manufacturers, importers and wholesalers whose
2 products are sold by numerous servicemen in Illinois, and who
3 wish to do so, to assume the responsibility for accounting and
4 paying to the Department all tax accruing under this Act with
5 respect to such sales, if the servicemen who are affected do
6 not make written objection to the Department to this
7 arrangement.

8 (Source: P.A. 101-10, Article 15, Section 15-20, eff. 6-5-19;
9 101-10, Article 25, Section 25-115, eff. 6-5-19; 101-27, eff.
10 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
11 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

12 Section 915. The Retailers' Occupation Tax Act is amended
13 by changing Sections 2-10 and 3 as follows:

14 (35 ILCS 120/2-10)

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

19 Beginning on January 1, 2024, with respect to tangible
20 personal property that is purchased from a retailer located in
21 a Community Revitalization Zone created under the Community
22 Revitalization Zone Act (other than tangible personal property
23 that is otherwise subject to a 1% rate of tax or a 1.25% rate
24 of tax under this Act), the tax is imposed at the rate of

1 3.25%.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

22 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;
23 102-4, eff. 4-27-21; 102-700, Article 20, Section 20-20, eff.
24 4-19-22; 102-700, Article 60, Section 60-30, eff. 4-19-22;
25 102-700, Article 65, Section 65-10, eff. 4-19-22; revised
26 6-1-22.)

1 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

7 1. The name of the seller;

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

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

18 4. Total amount received by him during the preceding
19 calendar month or quarter on charge and time sales of
20 tangible personal property, and from services furnished,
21 by him prior to the month or quarter for which the return
22 is filed;

23 5. Deductions allowed by law;

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

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

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

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

20 9. The signature of the taxpayer; and

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

23 On and after January 1, 2018, except for returns required
24 to be filed prior to January 1, 2023 for motor vehicles,
25 watercraft, aircraft, and trailers that are required to be
26 registered with an agency of this State, with respect to

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

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

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

20 Prior to October 1, 2003, and on and after September 1,
21 2004 a retailer may accept a Manufacturer's Purchase Credit
22 certification from a purchaser in satisfaction of Use Tax as
23 provided in Section 3-85 of the Use Tax Act if the purchaser
24 provides the appropriate documentation as required by Section
25 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
26 certification, accepted by a retailer prior to October 1, 2003

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

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

22 1. The name of the seller;

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

26 3. The total amount of taxable receipts received by

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

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

7 5. The amount of tax due; and

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

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

22 Beginning on October 1, 2003, any person who is not a
23 licensed distributor, importing distributor, or manufacturer,
24 as defined in the Liquor Control Act of 1934, but is engaged in
25 the business of selling, at retail, alcoholic liquor shall
26 file a statement with the Department of Revenue, in a format

1 and at a time prescribed by the Department, showing the total
2 amount paid for alcoholic liquor purchased during the
3 preceding month and such other information as is reasonably
4 required by the Department. The Department may adopt rules to
5 require that this statement be filed in an electronic or
6 telephonic format. Such rules may provide for exceptions from
7 the filing requirements of this paragraph. For the purposes of
8 this paragraph, the term "alcoholic liquor" shall have the
9 meaning prescribed in the Liquor Control Act of 1934.

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

1 the 10th day of the month for the preceding month during which
2 the transaction occurred. The distributor, importing
3 distributor, or manufacturer shall notify the retailer as to
4 the method by which the distributor, importing distributor, or
5 manufacturer will provide the sales information. If the
6 retailer is unable to receive the sales information by
7 electronic means, the distributor, importing distributor, or
8 manufacturer shall furnish the sales information by personal
9 delivery or by mail. For purposes of this paragraph, the term
10 "electronic means" includes, but is not limited to, the use of
11 a secure Internet website, e-mail, or facsimile.

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

16 Notwithstanding any other provision of this Act to the
17 contrary, retailers 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 Beginning October 1, 1993, a taxpayer who has an average
22 monthly tax liability of \$150,000 or more shall make all
23 payments required by rules of the Department by electronic
24 funds transfer. Beginning October 1, 1994, a taxpayer who has
25 an average monthly tax liability of \$100,000 or more shall
26 make all payments required by rules of the Department by

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

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

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

1 with the permission of the Department.

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

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

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

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

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

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

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

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

23 In addition, with respect to motor vehicles, watercraft,
24 aircraft, and trailers that are required to be registered with
25 an agency of this State, except as otherwise provided in this
26 Section, every retailer selling this kind of tangible personal

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

20 In addition, with respect to motor vehicles, watercraft,
21 aircraft, and trailers that are required to be registered with
22 an agency of this State, every person who is engaged in the
23 business of leasing or renting such items and who, in
24 connection with such business, sells any such item to a
25 retailer for the purpose of resale is, notwithstanding any
26 other provision of this Section to the contrary, authorized to

1 meet the return-filing requirement of this Act by reporting
2 the transfer of all the aircraft, watercraft, motor vehicles,
3 or trailers transferred for resale during a month to the
4 Department on the same uniform invoice-transaction reporting
5 return form on or before the 20th of the month following the
6 month in which the transfer takes place. Notwithstanding any
7 other provision of this Act to the contrary, all returns filed
8 under this paragraph must be filed by electronic means in the
9 manner and form as required by the Department.

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

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

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

13 The transaction reporting return in the case of watercraft
14 or aircraft must show the name and address of the seller; the
15 name and address of the purchaser; the amount of the selling
16 price including the amount allowed by the retailer for
17 traded-in property, if any; the amount allowed by the retailer
18 for the traded-in tangible personal property, if any, to the
19 extent to which Section 1 of this Act allows an exemption for
20 the value of traded-in property; the balance payable after
21 deducting such trade-in allowance from the total selling
22 price; the amount of tax due from the retailer with respect to
23 such transaction; the amount of tax collected from the
24 purchaser by the retailer on such transaction (or satisfactory
25 evidence that such tax is not due in that particular instance,
26 if that is claimed to be the fact); the place and date of the

1 sale, a sufficient identification of the property sold, and
2 such other information as the Department may reasonably
3 require.

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

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

1 Illinois certificate or other evidence of title or
2 registration to such tangible personal property.

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

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

1 same amount and in the same form in which it would be remitted
2 if the tax had been remitted to the Department by the retailer.

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

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

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

19 Except as provided in this Section, the retailer filing
20 the return under this Section shall, at the time of filing such
21 return, pay to the Department the amount of tax imposed by this
22 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
23 on and after January 1, 1990, or \$5 per calendar year,
24 whichever is greater, which is allowed to reimburse the
25 retailer for the expenses incurred in keeping records,
26 preparing and filing returns, remitting the tax and supplying

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

1 such retailer files his periodic return. The discount allowed
2 under this Section is allowed only for returns that are filed
3 in the manner required by this Act. The Department may
4 disallow the discount for retailers whose certificate of
5 registration is revoked at the time the return is filed, but
6 only if the Department's decision to revoke the certificate of
7 registration has become final.

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

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

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

1 On and after October 1, 2000, once applicable, the requirement
2 of the making of quarter monthly payments to the Department by
3 taxpayers having an average monthly tax liability of \$20,000
4 or more as determined in the manner provided above shall
5 continue until such taxpayer's average monthly liability to
6 the Department during the preceding 4 complete calendar
7 quarters (excluding the month of highest liability and the
8 month of lowest liability) is less than \$19,000 or until such
9 taxpayer's average monthly liability to the Department as
10 computed for each calendar quarter of the 4 preceding complete
11 calendar quarter period is less than \$20,000. However, if a
12 taxpayer can show the Department that a substantial change in
13 the taxpayer's business has occurred which causes the taxpayer
14 to anticipate that his average monthly tax liability for the
15 reasonably foreseeable future will fall below the \$20,000
16 threshold stated above, then such taxpayer may petition the
17 Department for a change in such taxpayer's reporting status.
18 The Department shall change such taxpayer's reporting status
19 unless it finds that such change is seasonal in nature and not
20 likely to be long term. Quarter monthly payment status shall
21 be determined under this paragraph as if the rate reduction to
22 0% in Public Act 102-700 ~~this amendatory Act of the 102nd~~
23 ~~General Assembly~~ on food for human consumption that is to be
24 consumed off the premises where it is sold (other than
25 alcoholic beverages, food consisting of or infused with adult
26 use cannabis, soft drinks, and food that has been prepared for

1 immediate consumption) had not occurred. For quarter monthly
2 payments due under this paragraph on or after July 1, 2023 and
3 through June 30, 2024, "25% of the taxpayer's liability for
4 the same calendar month of the preceding year" shall be
5 determined as if the rate reduction to 0% in Public Act 102-700
6 ~~this amendatory Act of the 102nd General Assembly~~ had not
7 occurred. Quarter monthly payment status shall be determined
8 under this paragraph as if the rate reduction to 1.25% in
9 Public Act 102-700 ~~this amendatory Act of the 102nd General~~
10 ~~Assembly~~ on sales tax holiday items had not occurred. For
11 quarter monthly payments due on or after July 1, 2023 and
12 through June 30, 2024, "25% of the taxpayer's liability for
13 the same calendar month of the preceding year" shall be
14 determined as if the rate reduction to 1.25% in Public Act
15 102-700 ~~this amendatory Act of the 102nd General Assembly~~ on
16 sales tax holiday items had not occurred. If any such quarter
17 monthly payment is not paid at the time or in the amount
18 required by this Section, then the taxpayer shall be liable
19 for penalties and interest on the difference between the
20 minimum amount due as a payment and the amount of such quarter
21 monthly payment actually and timely paid, except insofar as
22 the taxpayer has previously made payments for that month to
23 the Department in excess of the minimum payments previously
24 due as provided in this Section. The Department shall make
25 reasonable rules and regulations to govern the quarter monthly
26 payment amount and quarter monthly payment dates for taxpayers

1 who file on other than a calendar monthly basis.

2 The provisions of this paragraph apply before October 1,
3 2001. Without regard to whether a taxpayer is required to make
4 quarter monthly payments as specified above, any taxpayer who
5 is required by Section 2d of this Act to collect and remit
6 prepaid taxes and has collected prepaid taxes which average in
7 excess of \$25,000 per month during the preceding 2 complete
8 calendar quarters, shall file a return with the Department as
9 required by Section 2f and shall make payments to the
10 Department on or before the 7th, 15th, 22nd and last day of the
11 month during which such liability is incurred. If the month
12 during which such tax liability is incurred began prior to
13 September 1, 1985 (the effective date of Public Act 84-221),
14 each payment shall be in an amount not less than 22.5% of the
15 taxpayer's actual liability under Section 2d. If the month
16 during which such tax liability is incurred begins on or after
17 January 1, 1986, each payment shall be in an amount equal to
18 22.5% of the taxpayer's actual liability for the month or
19 27.5% of the taxpayer's liability for the same calendar month
20 of the preceding calendar year. If the month during which such
21 tax liability is incurred begins on or after January 1, 1987,
22 each payment shall be in an amount equal to 22.5% of the
23 taxpayer's actual liability for the month or 26.25% of the
24 taxpayer's liability for the same calendar month of the
25 preceding year. The amount of such quarter monthly payments
26 shall be credited against the final tax liability of the

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

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

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

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

1 taxpayer may credit such excess payment against tax liability
2 subsequently to be remitted to the Department under this Act,
3 the Use Tax Act, the Service Occupation Tax Act or the Service
4 Use Tax Act, in accordance with reasonable rules and
5 regulations prescribed by the Department. If the Department
6 subsequently determined that all or any part of the credit
7 taken was not actually due to the taxpayer, the taxpayer's
8 2.1% and 1.75% vendor's discount shall be reduced by 2.1% or
9 1.75% of the difference between the credit taken and that
10 actually due, and that taxpayer shall be liable for penalties
11 and interest on such difference.

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

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

22 On February 1, 2024, and in each month thereafter, the
23 Department shall pay into the General Revenue Fund 62% of the
24 net revenue realized for the preceding month from the 3.25%
25 general rate on the selling price of tangible personal
26 property that is purchased from a retailer located in a

1 Community Revitalization Zone created under the Community
2 Revitalization Zone Act. On February 1, 2024, and in each
3 month thereafter, the Department shall pay into the Local
4 Government Tax Fund 38% of the net revenue realized for the
5 preceding month from the 3.25% general rate on the selling
6 price of tangible personal property that is purchased from a
7 retailer located in a Community Revitalization Zone created
8 under the Community Revitalization Zone Act.

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

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

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

1 pay into the Local Government Tax Fund 16% of the net revenue
2 realized for the preceding month from the 6.25% general rate
3 on the selling price of tangible personal property other than
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 Local Government Tax Fund 80% of the net revenue
22 realized for the preceding month from the 1.25% rate on the
23 selling price of motor fuel and gasohol. If, in any month, the
24 tax on sales tax holiday items, as defined in Section 2-8, is
25 imposed at the rate of 1.25%, then the Department shall pay 80%
26 of the net revenue realized for that month from the 1.25% rate

1 on the selling price of sales tax holiday items into the Local
2 Government Tax Fund.

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

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

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

1 Act, the Service Use Tax Act, and the Service Occupation Tax
2 Act shall not exceed \$18,000,000 in any State fiscal year. As
3 used in this paragraph, the "average monthly deficit" shall be
4 equal to the difference between the average monthly claims for
5 payment by the fund and the average monthly revenues deposited
6 into the fund, excluding payments made pursuant to this
7 paragraph.

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

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

1 Reform Fund shall be less than the Annual Specified Amount (as
2 hereinafter defined), an amount equal to the difference shall
3 be immediately paid into the Build Illinois Fund from other
4 moneys received by the Department pursuant to the Tax Acts;
5 the "Annual Specified Amount" means the amounts specified
6 below for fiscal years 1986 through 1993:

7	Fiscal Year	Annual Specified Amount
8	1986	\$54,800,000
9	1987	\$76,650,000
10	1988	\$80,480,000
11	1989	\$88,510,000
12	1990	\$115,330,000
13	1991	\$145,470,000
14	1992	\$182,730,000
15	1993	\$206,520,000;

16 and means the Certified Annual Debt Service Requirement (as
17 defined in Section 13 of the Build Illinois Bond Act) or the
18 Tax Act Amount, whichever is greater, for fiscal year 1994 and
19 each fiscal year thereafter; and further provided, that if on
20 the last business day of any month the sum of (1) the Tax Act
21 Amount required to be deposited into the Build Illinois Bond
22 Account in the Build Illinois Fund during such month and (2)
23 the amount transferred to the Build Illinois Fund from the
24 State and Local Sales Tax Reform Fund shall have been less than
25 1/12 of the Annual Specified Amount, an amount equal to the
26 difference shall be immediately paid into the Build Illinois

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

1 deficiency shall be immediately paid from other moneys
2 received by the Department pursuant to the Tax Acts to the
3 Build Illinois Fund; provided, however, that any amounts paid
4 to the Build Illinois Fund in any fiscal year pursuant to this
5 sentence shall be deemed to constitute payments pursuant to
6 clause (b) of the first sentence of this paragraph and shall
7 reduce the amount otherwise payable for such fiscal year
8 pursuant to that clause (b). 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 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
26	1993	\$0

1	1994	53,000,000
2	1995	58,000,000
3	1996	61,000,000
4	1997	64,000,000
5	1998	68,000,000
6	1999	71,000,000
7	2000	75,000,000
8	2001	80,000,000
9	2002	93,000,000
10	2003	99,000,000
11	2004	103,000,000
12	2005	108,000,000
13	2006	113,000,000
14	2007	119,000,000
15	2008	126,000,000
16	2009	132,000,000
17	2010	139,000,000
18	2011	146,000,000
19	2012	153,000,000
20	2013	161,000,000
21	2014	170,000,000
22	2015	179,000,000
23	2016	189,000,000
24	2017	199,000,000
25	2018	210,000,000
26	2019	221,000,000

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

18 and

19 each fiscal year

20 thereafter that bonds

21 are outstanding under

22 Section 13.2 of the

23 Metropolitan Pier and

24 Exposition Authority Act,

25 but not after fiscal year 2060.

26 Beginning July 20, 1993 and in each month of each fiscal

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

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

26 Subject to payment of amounts into the Build Illinois Fund

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

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

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

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

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

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

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

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

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

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

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

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

9 Of the remainder of the moneys received by the Department
10 pursuant to this Act, 75% thereof shall be paid into the State
11 treasury ~~Treasury~~ and 25% shall be reserved in a special
12 account and used only for the transfer to the Common School
13 Fund as part of the monthly transfer from the General Revenue
14 Fund in 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 income tax return. If the total receipts of the business as
23 reported in the Federal income tax return do not agree with the
24 gross receipts reported to the Department of Revenue for the
25 same period, the retailer shall attach to his annual return a
26 schedule showing a reconciliation of the 2 amounts and the

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

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

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

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

25 The chief executive officer, proprietor, owner or highest
26 ranking manager shall sign the annual return to certify the

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

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

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

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

22 For greater simplicity of administration, manufacturers,
23 importers and wholesalers whose products are sold at retail in
24 Illinois by numerous retailers, and who wish to do so, may
25 assume the responsibility for accounting and paying to the
26 Department all tax accruing under this Act with respect to

1 such sales, if the retailers who are affected do not make
2 written objection to the Department to this arrangement.

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

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

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

14 (Source: P.A. 101-10, Article 15, Section 15-25, eff. 6-5-19;
15 101-10, Article 25, Section 25-120, eff. 6-5-19; 101-27, eff.
16 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
17 101-636, eff. 6-10-20; 102-634, eff. 8-27-21; 102-700, Article
18 60, Section 60-30, eff. 4-19-22; 102-700, Article 65, Section
19 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff.
20 1-1-23; revised 12-13-22.)

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