



Sen. Christopher Belt

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1 AMENDMENT TO SENATE BILL 3699

2 AMENDMENT NO. _____. Amend Senate Bill 3699 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The State Finance Act is amended by changing
5 Sections 6z-20.1 and 6z-20.3 as follows:

6 (30 ILCS 105/6z-20.1)

7 Sec. 6z-20.1. The State Aviation Program Fund and the
8 Sound-Reducing Windows and Doors Replacement Fund.

9 (a) The State Aviation Program Fund is created in the
10 State Treasury. Moneys in the Fund shall be used by the
11 Department of Transportation for the purposes of administering
12 a State Aviation Program. Subject to appropriation, and
13 subject to the provisions of subsection (d), the local
14 percentage of moneys in the State Aviation Program Fund shall
15 be used for the purpose of distributing grants to units of
16 local government to be used for airport-related purposes.

1 Grants to units of local government under this subsection (a)
2 ~~from the Fund~~ shall be distributed proportionately to those
3 units of local government based on equal part enplanements,
4 total cargo, and airport operations. Airport operations shall
5 be measured based on 12 calendar months of actual air traffic
6 movements at towered airports and through Terminal Area
7 Forecast (TAF) data published by the Federal Aviation
8 Administration (FAA) for non-towered airports. With regard to
9 enplanements that occur within a municipality with a
10 population of over 500,000, grants shall be distributed only
11 to the municipality.

12 As used in this subsection (a), "local percentage" means:

13 (1) For State Fiscal Year 2025, 55.5% of the moneys in
14 the State Aviation Program Fund;

15 (2) For State Fiscal Year 2026, 38.5% of the moneys in
16 the State Aviation Program Fund;

17 (3) For State Fiscal Year 2027, 29.4% of the moneys in
18 the State Aviation Program Fund; and

19 (4) For State Fiscal Year 2028 and thereafter, 25% of
20 the moneys in the State Aviation Program Fund.

21 (b) For grants to a unit of government other than a
22 municipality with a population of more than 500,000 under
23 subsection (a), "airport-related purposes" means the capital
24 or operating costs of: (1) an airport; (2) a local airport
25 system; or (3) any other local facility that is owned or
26 operated by the person or entity that owns or operates the

1 airport that is directly and substantially related to the air
2 transportation of passengers or property as provided in 49
3 U.S.C. 47133, including (i) the replacement of sound-reducing
4 windows and doors installed under the Residential Sound
5 Insulation Program and (ii) in-home air quality monitoring
6 testing in residences in which windows or doors were installed
7 under the Residential Sound Insulation Program.

8 (c) For grants to a municipality with a population of more
9 than 500,000 under subsection (a), "airport-related purposes"
10 means the capital costs of: (1) an airport; (2) a local airport
11 system; or (3) any other local facility that (i) is owned or
12 operated by a person or entity that owns or operates an airport
13 and (ii) is directly and substantially related to the air
14 transportation of passengers or property, as provided in 49
15 U.S.C. 47133. For grants to a municipality with a population
16 of more than 500,000, "airport-related purposes" also means
17 costs, including administrative costs, associated with the
18 replacement of sound-reducing windows and doors installed
19 under the Residential Sound Insulation Program.

20 (c-5) Subject to appropriation, the capital percentage of
21 moneys in the State Aviation Program Fund shall be distributed
22 by the Department of Transportation to airports for capital
23 development purposes for projects identified on Transportation
24 Improvement Plans submitted by airports on a
25 discretionary-basis by the Illinois Division of Aeronautics.
26 Moneys distributed under this subsection (c) may not be used

1 for the South Suburban Airport project in the Village of
2 Peotone. Discretionary awards shall align with the then
3 established State-local airport capital program.

4 As used in this subsection (c-5), "capital percentage"
5 means:

6 (1) For State Fiscal Year 2025, 44.5% of the moneys in
7 the State Aviation Program Fund;

8 (2) For State Fiscal Year 2026, 61.5% of the moneys in
9 the State Aviation Program Fund;

10 (3) For State Fiscal Year 2027, 70.6% of the moneys in
11 the State Aviation Program Fund; and

12 (4) For State Fiscal Year 2028 and thereafter, 75% of
13 the moneys in the State Aviation Program Fund.

14 (d) In each State fiscal year, \$9,500,000 attributable to
15 a municipality with a population of more than 500,000 under ~~7~~
16 ~~as provided in~~ subsection (a) of this Section, shall instead
17 be transferred to the Sound-Reducing Windows and Doors
18 Replacement Fund, a special fund created in the State
19 Treasury. Subject to appropriation, the moneys in the Fund
20 shall be used solely for costs, including administrative
21 costs, associated with the mechanical repairs and the
22 replacement of sound-reducing windows and doors installed
23 under the Residential Sound Insulation Program. Any amounts
24 attributable to a municipality with a population of more than
25 500,000 in excess of \$7,500,000 in each State fiscal year
26 shall be distributed among the airports in that municipality

1 based on the same formula as prescribed in subsection (a) to be
2 used for airport-related purposes.

3 (Source: P.A. 103-8, eff. 7-1-23.)

4 (30 ILCS 105/6z-20.3)

5 Sec. 6z-20.3. The Aviation Fuel Sales Tax Refund Fund.

6 (a) The Aviation Fuel Sales Tax Refund Fund is hereby
7 created as a special fund in the State Treasury. Moneys in the
8 Aviation Fuel Sales Tax Refund Fund shall be used by the
9 Department of Revenue to pay refunds of Use Tax, Service Use
10 Tax, Service Occupation Tax, and Retailers' Occupation Tax
11 paid on aviation fuel in the manner provided in Section 19 of
12 the Use Tax Act, Section 17 of the Service Use Tax Act, Section
13 17 of the Service Occupation Tax Act, and Section 6 of the
14 Retailers' Occupation Tax Act.

15 (b) Moneys in the Aviation Fuel Sales Tax Refund Fund
16 shall be expended exclusively for the purpose of paying
17 refunds pursuant to this Section.

18 (c) The Director of Revenue shall order payment of refunds
19 under this Section from the Aviation Fuel Sales Tax Refund
20 Fund only to the extent that amounts collected pursuant to
21 Section 3 of the Retailers' Occupation Tax Act, Section 9 of
22 the Use Tax Act, Section 9 of the Service Occupation Tax Act,
23 and Section 9 of the Service Use Tax Act on aviation fuel have
24 been deposited and retained in the Fund.

25 As soon as possible after the end of each fiscal year

1 before Fiscal Year 2025, the Director of Revenue shall order
2 transferred and the State Treasurer and State Comptroller
3 shall transfer from the Aviation Fuel Sales Tax Refund Fund to
4 the State Aviation Program Fund 20% of any surplus remaining
5 as of the end of such fiscal year and shall transfer from the
6 Aviation Fuel Sales Tax Refund Fund to the General Revenue
7 Fund 80% of any surplus remaining as of the end of such fiscal
8 year. For Fiscal Year 2025, the Director of Revenue shall
9 order transferred and the State Treasurer and State
10 Comptroller shall transfer from the Aviation Fuel Sales Tax
11 Refund Fund to the State Aviation Program Fund 36% of any
12 surplus remaining as of the end of such fiscal year and shall
13 transfer from the Aviation Fuel Sales Tax Refund Fund to the
14 General Revenue Fund 64% of any surplus remaining as of the end
15 of such fiscal year. For Fiscal Year 2026, the Director of
16 Revenue shall order transferred and the State Treasurer and
17 State Comptroller shall transfer from the Aviation Fuel Sales
18 Tax Refund Fund to the State Aviation Program Fund 52% of any
19 surplus remaining as of the end of such fiscal year and shall
20 transfer from the Aviation Fuel Sales Tax Refund Fund to the
21 General Revenue Fund 48% of any surplus remaining as of the end
22 of such fiscal year. For Fiscal Year 2027, the Director of
23 Revenue shall order transferred and the State Treasurer and
24 State Comptroller shall transfer from the Aviation Fuel Sales
25 Tax Refund Fund to the State Aviation Program Fund 68% of any
26 surplus remaining as of the end of such fiscal year and shall

1 transfer from the Aviation Fuel Sales Tax Refund Fund to the
2 General Revenue Fund 32% of any surplus remaining as of the end
3 of such fiscal year. For Fiscal Year 2028 and thereafter, the
4 Director of Revenue shall order transferred and the State
5 Treasurer and State Comptroller shall transfer from the
6 Aviation Fuel Sales Tax Refund Fund to the State Aviation
7 Program Fund 80% of any surplus remaining as of the end of such
8 fiscal year and shall transfer from the Aviation Fuel Sales
9 Tax Refund Fund to the General Revenue Fund 20% of any surplus
10 remaining as of the end of such fiscal year.

11 This Section shall constitute an irrevocable and
12 continuing appropriation from the Aviation Fuel Sales Tax
13 Refund Fund for the purpose of paying refunds in accordance
14 with the provisions of this Section.

15 (Source: P.A. 101-10, eff. 6-5-19.)

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

18 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

19 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
20 and trailers that are required to be registered with an agency
21 of this State, each retailer required or authorized to collect
22 the tax imposed by this Act shall pay to the Department the
23 amount of such tax (except as otherwise provided) at the time
24 when he is required to file his return for the period during

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

1 not remit that part of any tax collected by him to the extent
2 that he is required to remit and does remit the tax imposed by
3 the Retailers' Occupation Tax Act, with respect to the sale of
4 the same property.

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

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

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

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

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

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

17 5. The amount of tax due;

18 5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

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

1 payments in the manner authorized by the Department.

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

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

1 or an amount set by the Department not to exceed 1/4 of the
2 average monthly liability of the taxpayer to the Department
3 for the preceding 4 complete calendar quarters (excluding the
4 month of highest liability and the month of lowest liability
5 in such 4 quarter period). If the month during which such tax
6 liability is incurred begins on or after January 1, 1985, and
7 prior to January 1, 1987, each payment shall be in an amount
8 equal to 22.5% of the taxpayer's actual liability for the
9 month or 27.5% of the taxpayer's liability for the same
10 calendar month of the preceding year. If the month during
11 which such tax liability is incurred begins on or after
12 January 1, 1987, and prior to January 1, 1988, each payment
13 shall be in an amount equal to 22.5% of the taxpayer's actual
14 liability for the month or 26.25% of the taxpayer's liability
15 for the same calendar month of the preceding year. If the month
16 during which such tax liability is incurred begins on or after
17 January 1, 1988, and prior to January 1, 1989, or begins on or
18 after January 1, 1996, each payment shall be in an amount equal
19 to 22.5% of the taxpayer's actual liability for the month or
20 25% of the taxpayer's liability for the same calendar month of
21 the preceding year. If the month during which such tax
22 liability is incurred begins on or after January 1, 1989, and
23 prior to January 1, 1996, each payment shall be in an amount
24 equal to 22.5% of the taxpayer's actual liability for the
25 month or 25% of the taxpayer's liability for the same calendar
26 month of the preceding year or 100% of the taxpayer's actual

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

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

1 calendar month of the preceding year" shall be determined as
2 if the rate reduction to 0% in Public Act 102-700 had not
3 occurred. If any such quarter monthly payment is not paid at
4 the time or in the amount required by this Section, then the
5 taxpayer shall be liable for penalties and interest on the
6 difference between the minimum amount due and the amount of
7 such quarter monthly payment actually and timely paid, except
8 insofar as the taxpayer has previously made payments for that
9 month to the Department in excess of the minimum payments
10 previously due as provided in this Section. The Department
11 shall make reasonable rules and regulations to govern the
12 quarter monthly payment amount and quarter monthly payment
13 dates for taxpayers who file on other than a calendar monthly
14 basis.

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

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

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

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

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

1 other provision of this Act to the contrary, all returns filed
2 under this paragraph must be filed by electronic means in the
3 manner and form as required by the Department.

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

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

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

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

1 applications for title or registration.

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

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

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

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

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

1 such retailer. If the retailer has not previously remitted the
2 amount of such tax to the Department, he is entitled to no
3 deduction under this Act upon refunding such tax to the
4 purchaser.

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

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

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

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

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

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

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

21 For aviation fuel sold on or after December 1, 2019 and
22 before July 1, 2024, each month the Department shall pay into
23 the State Aviation Program Fund 20% of the net revenue
24 realized for the preceding month from the 6.25% general rate
25 on the selling price of aviation fuel, less an amount
26 estimated by the Department to be required for refunds of the

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

8 For aviation fuel sold on or after July 1, 2024 and before
9 July 1, 2025, each month the Department shall pay into the
10 State Aviation Program Fund 36% of the net revenue realized
11 for the preceding month from the 6.25% general rate on the
12 selling price of aviation fuel, less an amount estimated by
13 the Department to be required for refunds of the 20% portion of
14 the tax on aviation fuel under this Act, which amount shall be
15 deposited into the Aviation Fuel Sales Tax Refund Fund.

16 For aviation fuel sold on or after July 1, 2025 and before
17 July 1, 2026, each month the Department shall pay into the
18 State Aviation Program Fund 52% of the net revenue realized
19 for the preceding month from the 6.25% general rate on the
20 selling price of aviation fuel, less an amount estimated by
21 the Department to be required for refunds of the 20% portion of
22 the tax on aviation fuel under this Act, which amount shall be
23 deposited into the Aviation Fuel Sales Tax Refund Fund.

24 For aviation fuel sold on or after July 1, 2026 and before
25 July 1, 2027, each month the Department shall pay into the
26 State Aviation Program Fund 68% of the net revenue realized

1 for the preceding month from the 6.25% general rate on the
2 selling price of aviation fuel, less an amount estimated by
3 the Department to be required for refunds of the 20% portion of
4 the tax on aviation fuel under this Act, which amount shall be
5 deposited into the Aviation Fuel Sales Tax Refund Fund.

6 For aviation fuel sold on or after July 1, 2027, each month
7 the Department shall pay into the State Aviation Program Fund
8 80% of the net revenue realized for the preceding month from
9 the 6.25% general rate on the selling price of aviation fuel,
10 less an amount estimated by the Department to be required for
11 refunds of the 20% portion of the tax on aviation fuel under
12 this Act, which amount shall be deposited into the Aviation
13 Fuel Sales Tax Refund Fund.

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

23 Beginning January 1, 1990, each month the Department shall
24 pay into the Local Government Tax Fund 16% of the net revenue
25 realized for the preceding month from the 6.25% general rate
26 on the selling price of tangible personal property which is

1 purchased outside Illinois at retail from a retailer and which
2 is titled or registered by an agency of this State's
3 government.

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

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

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

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

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

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

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

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

1 Act.

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

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

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

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

7 and

8 each fiscal year

9 thereafter that bonds

10 are outstanding under

11 Section 13.2 of the

12 Metropolitan Pier and

13 Exposition Authority Act,

14 but not after fiscal year 2060.

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

1 Deposit", has been deposited.

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

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

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

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

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

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

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

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

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

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

1 Fund the amount estimated to represent 32% of the net revenue
2 realized from the taxes imposed on motor fuel and gasohol.
3 Beginning July 1, 2023 and until July 1, 2024, subject to the
4 payment of amounts into the State and Local Sales Tax Reform
5 Fund, the Build Illinois Fund, the McCormick Place Expansion
6 Project Fund, the Illinois Tax Increment Fund, and the Tax
7 Compliance and Administration Fund as provided in this
8 Section, the Department shall pay each month into the Road
9 Fund the amount estimated to represent 48% of the net revenue
10 realized from the taxes imposed on motor fuel and gasohol.
11 Beginning July 1, 2024 and until July 1, 2025, subject to the
12 payment of amounts into the State and Local Sales Tax Reform
13 Fund, the Build Illinois Fund, the McCormick Place Expansion
14 Project Fund, the Illinois Tax Increment Fund, and the Tax
15 Compliance and Administration Fund as provided in this
16 Section, the Department shall pay each month into the Road
17 Fund the amount estimated to represent 64% of the net revenue
18 realized from the taxes imposed on motor fuel and gasohol.
19 Beginning on July 1, 2025, subject to the payment of amounts
20 into the State and Local Sales Tax Reform Fund, the Build
21 Illinois Fund, the McCormick Place Expansion Project Fund, the
22 Illinois Tax Increment Fund, and the Tax Compliance and
23 Administration Fund as provided in this Section, the
24 Department shall pay each month into the Road Fund the amount
25 estimated to represent 80% of the net revenue realized from
26 the taxes imposed on motor fuel and gasohol. As used in this

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

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

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

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

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

1 written objection to the Department to this arrangement.

2 (Source: P.A. 102-700, Article 60, Section 60-15, eff.
3 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;
4 102-1019, eff. 1-1-23; 103-154, eff. 6-30-23; 103-363, eff.
5 7-28-23.)

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

8 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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

1 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The
2 discount allowed under this Section is allowed only for
3 returns that are filed in the manner required by this Act. The
4 Department may disallow the discount for servicemen whose
5 certificate of registration is revoked at the time the return
6 is filed, but only if the Department's decision to revoke the
7 certificate of registration has become final. A serviceman
8 need not remit that part of any tax collected by him to the
9 extent that he is required to pay and does pay the tax imposed
10 by the Service Occupation Tax Act with respect to his sale of
11 service involving the incidental transfer by him of the same
12 property.

13 Except as provided hereinafter in this Section, on or
14 before the twentieth day of each calendar month, such
15 serviceman shall file a return for the preceding calendar
16 month in accordance with reasonable Rules and Regulations to
17 be promulgated by the Department. Such return shall be filed
18 on a form prescribed by the Department and shall contain such
19 information as the Department may reasonably require. The
20 return shall include the gross receipts which were received
21 during the preceding calendar month or quarter on the
22 following items upon which tax would have been due but for the
23 0% rate imposed under this amendatory Act of the 102nd General
24 Assembly: (i) food for human consumption that is to be
25 consumed off the premises where it is sold (other than
26 alcoholic beverages, food consisting of or infused with adult

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

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

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

1 the twentieth day of the following calendar month, stating:

2 1. The name of the seller;

3 2. The address of the principal place of business from
4 which he engages in business as a serviceman in this
5 State;

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

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

12 5. The amount of tax due;

13 5-5. The signature of the taxpayer; and

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

16 Each serviceman required or authorized to collect the tax
17 imposed by this Act on aviation fuel transferred as an
18 incident of a sale of service in this State during the
19 preceding calendar month shall, instead of reporting and
20 paying tax on aviation fuel as otherwise required by this
21 Section, report and pay such tax on a separate aviation fuel
22 tax return. The requirements related to the return shall be as
23 otherwise provided in this Section. Notwithstanding any other
24 provisions of this Act to the contrary, servicemen collecting
25 tax on aviation fuel shall file all aviation fuel tax returns
26 and shall make all aviation fuel tax payments by electronic

1 means in the manner and form required by the Department. For
2 purposes of this Section, "aviation fuel" means jet fuel and
3 aviation gasoline.

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

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

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

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

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

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

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

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

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

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

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

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

1 discontinuing such business.

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

19 Any serviceman filing a return hereunder shall also
20 include the total tax upon the selling price of tangible
21 personal property purchased for use by him as an incident to a
22 sale of service, and such serviceman shall remit the amount of
23 such tax to the Department when filing such return.

24 If experience indicates such action to be practicable, the
25 Department may prescribe and furnish a combination or joint
26 return which will enable servicemen, who are required to file

1 returns hereunder and also under the Service Occupation Tax
2 Act, to furnish all the return information required by both
3 Acts on the one form.

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

9 Beginning January 1, 1990, each month the Department shall
10 pay into the State and Local Tax Reform Fund, a special fund in
11 the State Treasury, the net revenue realized for the preceding
12 month from the 1% tax imposed under this 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 and
25 before July 1, 2024, each month the Department shall pay into
26 the State Aviation Program Fund 20% of the net revenue

1 realized for the preceding month from the 6.25% general rate
2 on the selling price of aviation fuel, less an amount
3 estimated by the Department to be required for refunds of the
4 20% portion of the tax on aviation fuel under this Act, which
5 amount shall be deposited into the Aviation Fuel Sales Tax
6 Refund Fund. The Department shall only pay moneys into the
7 State Aviation Program Fund and the Aviation Fuel Sales Tax
8 Refund Fund under this Act 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 July 1, 2024 and before
12 July 1, 2025, each month the Department shall pay into the
13 State Aviation Program Fund 36% of the net revenue realized
14 for the preceding month from the 6.25% general rate on the
15 selling price of aviation fuel, less an amount estimated by
16 the Department to be required for refunds of the 20% portion of
17 the tax on aviation fuel under this Act, which amount shall be
18 deposited into the Aviation Fuel Sales Tax Refund Fund.

19 For aviation fuel sold on or after July 1, 2025 and before
20 July 1, 2026, each month the Department shall pay into the
21 State Aviation Program Fund 52% of the net revenue realized
22 for the preceding month from the 6.25% general rate on the
23 selling price of aviation fuel, less an amount estimated by
24 the Department to be required for refunds of the 20% portion of
25 the tax on aviation fuel under this Act, which amount shall be
26 deposited into the Aviation Fuel Sales Tax Refund Fund.

1 For aviation fuel sold on or after July 1, 2026 and before
2 July 1, 2027, each month the Department shall pay into the
3 State Aviation Program Fund 68% of the net revenue realized
4 for the preceding month from the 6.25% general rate on the
5 selling price of aviation fuel, less an amount estimated by
6 the Department to be required for refunds of the 20% portion of
7 the tax on aviation fuel under this Act, which amount shall be
8 deposited into the Aviation Fuel Sales Tax Refund Fund.

9 For aviation fuel sold on or after July 1, 2027, each month
10 the Department shall pay into the State Aviation Program Fund
11 80% of the net revenue realized for the preceding month from
12 the 6.25% general rate on the selling price of aviation fuel,
13 less an amount estimated by the Department to be required for
14 refunds of the 20% portion of the tax on aviation fuel under
15 this Act, which amount shall be deposited into the Aviation
16 Fuel Sales Tax Refund Fund.

17 Beginning August 1, 2000, each month the Department shall
18 pay into the State and Local Sales Tax Reform Fund 100% 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.

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

1 are now taxed at 6.25%.

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

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

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

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

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

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

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

22	Fiscal Year	Total Deposit
23	1993	\$0
24	1994	53,000,000
25	1995	58,000,000

1	1996	61,000,000
2	1997	64,000,000
3	1998	68,000,000
4	1999	71,000,000
5	2000	75,000,000
6	2001	80,000,000
7	2002	93,000,000
8	2003	99,000,000
9	2004	103,000,000
10	2005	108,000,000
11	2006	113,000,000
12	2007	119,000,000
13	2008	126,000,000
14	2009	132,000,000
15	2010	139,000,000
16	2011	146,000,000
17	2012	153,000,000
18	2013	161,000,000
19	2014	170,000,000
20	2015	179,000,000
21	2016	189,000,000
22	2017	199,000,000
23	2018	210,000,000
24	2019	221,000,000
25	2020	233,000,000
26	2021	300,000,000

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

16 and

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

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

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

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

24 Subject to payment of amounts into the Build Illinois Fund
25 and the McCormick Place Expansion Project Fund pursuant to the
26 preceding paragraphs or in any amendments thereto hereafter

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

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

25 Subject to payments of amounts into the Build Illinois
26 Fund, the McCormick Place Expansion Project Fund, the Illinois

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

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

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

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

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

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

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

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

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

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

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

8 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

9 Sec. 9. Each serviceman required or authorized to collect
10 the tax herein imposed shall pay to the Department the amount
11 of such tax at the time when he is required to file his return
12 for the period during which such tax was collectible, less a
13 discount of 2.1% prior to January 1, 1990, and 1.75% on and
14 after January 1, 1990, or \$5 per calendar year, whichever is
15 greater, which is allowed to reimburse the serviceman for
16 expenses incurred in collecting the tax, keeping records,
17 preparing and filing returns, remitting the tax, and supplying
18 data to the Department on request. When determining the
19 discount allowed under this Section, servicemen shall include
20 the amount of tax that would have been due at the 1% rate but
21 for the 0% rate imposed under Public Act 102-700 ~~this~~
22 ~~amendatory Act of the 102nd General Assembly~~. The discount
23 under this Section is not allowed for the 1.25% portion of
24 taxes paid on aviation fuel that is subject to the revenue use

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

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

16 Except as provided hereinafter in this Section, on or
17 before the twentieth day of each calendar month, such
18 serviceman shall file a return for the preceding calendar
19 month in accordance with reasonable rules and regulations to
20 be promulgated by the Department of Revenue. Such return shall
21 be filed on a form prescribed by the Department and shall
22 contain such information as the Department may reasonably
23 require. The return shall include the gross receipts which
24 were received during the preceding calendar month or quarter
25 on the following items upon which tax would have been due but
26 for the 0% rate imposed under Public Act 102-700 ~~this~~

1 ~~amendatory Act of the 102nd General Assembly~~: (i) food for
2 human consumption that is to be consumed off the premises
3 where it is sold (other than alcoholic beverages, food
4 consisting of or infused with adult use cannabis, soft drinks,
5 and food that has been prepared for immediate consumption);
6 and (ii) food prepared for immediate consumption and
7 transferred incident to a sale of service subject to this Act
8 or the Service Use Tax Act by an entity licensed under the
9 Hospital Licensing Act, the Nursing Home Care Act, the
10 Assisted Living and Shared Housing Act, the ID/DD Community
11 Care Act, the MC/DD Act, the Specialized Mental Health
12 Rehabilitation Act of 2013, or the Child Care Act of 1969, or
13 an entity that holds a permit issued pursuant to the Life Care
14 Facilities Act. The return shall also include the amount of
15 tax that would have been due on the items listed in the
16 previous sentence but for the 0% rate imposed under Public Act
17 102-700 ~~this 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 Beginning on July 1, 2023 and through December 31, 2032, a
14 serviceman may accept a Sustainable Aviation Fuel Purchase
15 Credit certification from an air common carrier-purchaser in
16 satisfaction of Service Use Tax as provided in Section 3-72 of
17 the Service Use Tax Act if the purchaser provides the
18 appropriate documentation as required by Section 3-72 of the
19 Service Use Tax Act. A Sustainable Aviation Fuel Purchase
20 Credit certification accepted by a serviceman in accordance
21 with this paragraph may be used by that serviceman to satisfy
22 service occupation tax liability (but not in satisfaction of
23 penalty or interest) in the amount claimed in the
24 certification, not to exceed 6.25% of the receipts subject to
25 tax from a sale of aviation fuel. In addition, for a sale of
26 aviation fuel to qualify to earn the Sustainable Aviation Fuel

1 Purchase Credit, servicemen must retain in their books and
2 records a certification from the producer of the aviation fuel
3 that the aviation fuel sold by the serviceman and for which a
4 sustainable aviation fuel purchase credit was earned meets the
5 definition of sustainable aviation fuel under Section 3-72 of
6 the Service Use Tax Act. The documentation must include detail
7 sufficient for the Department to determine the number of
8 gallons of sustainable aviation fuel sold.

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

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

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

26 Notwithstanding any other provision in this Act concerning

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

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

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

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

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

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

21 Where a serviceman collects the tax with respect to the
22 selling price of tangible personal property which he sells and
23 the purchaser thereafter returns such tangible personal
24 property and the serviceman refunds the selling price thereof
25 to the purchaser, such serviceman shall also refund, to the
26 purchaser, the tax so collected from the purchaser. When

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

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

19 Where the serviceman has more than one business registered
20 with the Department under separate registrations hereunder,
21 such serviceman shall file separate returns for each
22 registered business.

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

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

1 pay into the County and Mass Transit District Fund 4% of the
2 revenue realized for the preceding month from the 6.25%
3 general rate on sales 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 Beginning August 1, 2000, each month the Department shall
9 pay into the County and Mass Transit District Fund 20% of the
10 net revenue realized for the preceding month from the 1.25%
11 rate on the selling price of motor fuel and gasohol.

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

20 For aviation fuel sold on or after December 1, 2019 and
21 before July 1, 2024, each month the Department shall pay into
22 the State Aviation Program Fund 20% of the net revenue
23 realized for the preceding month from the 6.25% general rate
24 on the selling price of aviation fuel, less an amount
25 estimated by the Department to be required for refunds of the
26 20% portion of the tax on aviation fuel under this Act, which

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

7 For aviation fuel sold on or after July 1, 2024 and before
8 July 1, 2025, each month the Department shall pay into the
9 State Aviation Program Fund 36% of the net revenue realized
10 for the preceding month from the 6.25% general rate on the
11 selling price of aviation fuel, less an amount estimated by
12 the Department to be required for refunds of the 20% portion of
13 the tax on aviation fuel under this Act, which amount shall be
14 deposited into the Aviation Fuel Sales Tax Refund Fund.

15 For aviation fuel sold on or after July 1, 2025 and before
16 July 1, 2026, each month the Department shall pay into the
17 State Aviation Program Fund 52% of the net revenue realized
18 for the preceding month from the 6.25% general rate on the
19 selling price of aviation fuel, less an amount estimated by
20 the Department to be required for refunds of the 20% portion of
21 the tax on aviation fuel under this Act, which amount shall be
22 deposited into the Aviation Fuel Sales Tax Refund Fund.

23 For aviation fuel sold on or after July 1, 2026 and before
24 July 1, 2027, each month the Department shall pay into the
25 State Aviation Program Fund 68% of the net revenue realized
26 for the preceding month from the 6.25% general rate on the

1 selling price of aviation fuel, less an amount estimated by
2 the Department to be required for refunds of the 20% portion of
3 the tax on aviation fuel under this Act, which amount shall be
4 deposited into the Aviation Fuel Sales Tax Refund Fund.

5 For aviation fuel sold on or after July 1, 2027, each month
6 the Department shall pay into the State Aviation Program Fund
7 80% of the net revenue realized for the preceding month from
8 the 6.25% general rate on the selling price of aviation fuel,
9 less an amount estimated by the Department to be required for
10 refunds of the 20% portion of the tax on aviation fuel under
11 this Act, which amount shall be deposited into the Aviation
12 Fuel Sales Tax Refund Fund.

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

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

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

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

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

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

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

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

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

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

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

1	2000	75,000,000
2	2001	80,000,000
3	2002	93,000,000
4	2003	99,000,000
5	2004	103,000,000
6	2005	108,000,000
7	2006	113,000,000
8	2007	119,000,000
9	2008	126,000,000
10	2009	132,000,000
11	2010	139,000,000
12	2011	146,000,000
13	2012	153,000,000
14	2013	161,000,000
15	2014	170,000,000
16	2015	179,000,000
17	2016	189,000,000
18	2017	199,000,000
19	2018	210,000,000
20	2019	221,000,000
21	2020	233,000,000
22	2021	300,000,000
23	2022	300,000,000
24	2023	300,000,000
25	2024	300,000,000
26	2025	300,000,000

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

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

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

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

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

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

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

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

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

22	Fiscal Year.....	Total Deposit
23	2024	\$200,000,000
24	2025	\$206,000,000
25	2026	\$212,200,000
26	2027	\$218,500,000

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

17 Beginning July 1, 2021 and until July 1, 2022, subject to
18 the payment of amounts into the County and Mass Transit
19 District Fund, the Local Government Tax Fund, the Build
20 Illinois Fund, the McCormick Place Expansion Project Fund, the
21 Illinois Tax Increment 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 16% of the net revenue realized from
25 the taxes imposed on motor fuel and gasohol. Beginning July 1,
26 2022 and until July 1, 2023, subject to the payment of amounts

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

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

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

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

1 do not agree with the gross receipts reported to the
2 Department of Revenue for the same period, the taxpayer shall
3 attach to his annual return a schedule showing a
4 reconciliation of the 2 amounts and the reasons for the
5 difference. The taxpayer's annual return to the Department
6 shall also disclose the cost of goods sold by the taxpayer
7 during the year covered by such return, opening and closing
8 inventories of such goods for such year, cost of goods used
9 from stock or taken from stock and given away by the taxpayer
10 during such year, pay roll information of the taxpayer's
11 business during such year and any additional reasonable
12 information which the Department deems would be helpful in
13 determining the accuracy of the monthly, quarterly or annual
14 returns filed by such taxpayer as hereinbefore provided for in
15 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. 102-700, eff. 4-19-22; 103-9, eff. 6-7-23;
9 103-363, eff. 7-28-23; revised 9-25-23.)

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

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

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

18 1. The name of the seller;

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

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

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

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

10 5. Deductions allowed by law;

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

22 7. The amount of credit provided in Section 2d of this
23 Act;

24 8. The amount of tax due, including the amount of tax
25 that would have been due on food for human consumption
26 that is to be consumed off the premises where it is sold

1 (other than alcoholic beverages, food consisting of or
2 infused with adult use cannabis, soft drinks, and food
3 that has been prepared for immediate consumption) but for
4 the 0% rate imposed under Public Act 102-700;

5 9. The signature of the taxpayer; and

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

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

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

1 due on the return shall be deemed assessed.

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

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

26 Beginning on July 1, 2023 and through December 31, 2032, a

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

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

1 of the first 2 ~~two~~ months of each calendar quarter, on or
2 before the twentieth day of the following calendar month,
3 stating:

4 1. The name of the seller;

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

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

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

15 5. The amount of tax due; and

16 6. Such other reasonable information as the Department
17 may require.

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

1 payments by electronic means in the manner and form required
2 by the Department. For purposes of this Section, "aviation
3 fuel" means jet fuel and aviation gasoline.

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

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

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

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

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

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

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

1 rules of the Department by electronic funds transfer.

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

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

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

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

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

24 If the retailer is otherwise required to file a monthly
25 return and if the retailer's average monthly tax liability to
26 the Department does not exceed \$200, the Department may

1 authorize his returns to be filed on a quarter annual basis,
2 with the return for January, February, and March of a given
3 year being due by April 20 of such year; with the return for
4 April, May, and June of a given year being due by July 20 of
5 such year; with the return for July, August, and September of a
6 given year being due by October 20 of such year, and with the
7 return for October, November, and December of a given year
8 being due by January 20 of the following year.

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

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

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

25 Where the same person has more than one business
26 registered with the Department under separate registrations

1 under this Act, such person may not file each return that is
2 due as a single return covering all such registered
3 businesses, but shall file separate returns for each such
4 registered business.

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

1 Act, a personal watercraft, or any boat equipped with an
2 inboard motor.

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

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

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

22 The transaction reporting return in the case of watercraft
23 or aircraft must show the name and address of the seller; the
24 name and address of the purchaser; the amount of the selling
25 price including the amount allowed by the retailer for
26 traded-in property, if any; the amount allowed by the retailer

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

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

25 With each such transaction reporting return, the retailer
26 shall remit the proper amount of tax due (or shall submit

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

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

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

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

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

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

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

1 of the limited liability company.

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

1 on aviation fuel that is subject to the revenue use
2 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. Any
3 prepayment made pursuant to Section 2d of this Act shall be
4 included in the amount on which such 2.1% or 1.75% discount is
5 computed. In the case of retailers who report and pay the tax
6 on a transaction by transaction basis, as provided in this
7 Section, such discount shall be taken with each such tax
8 remittance instead of when such retailer files his periodic
9 return. The discount allowed under this Section is allowed
10 only for returns that are filed in the manner required by this
11 Act. The Department may disallow the discount for retailers
12 whose certificate of registration is revoked at the time the
13 return is filed, but only if the Department's decision to
14 revoke the certificate of registration has become final.

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

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

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

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

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

1 previously due as provided in this Section. The Department
2 shall make reasonable rules and regulations to govern the
3 quarter monthly payment amount and quarter monthly payment
4 dates for taxpayers who file on other than a calendar monthly
5 basis.

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

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

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

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

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

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

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

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

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

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

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

17 Beginning January 1, 1990, each month the Department shall
18 pay into the Local Government Tax Fund 16% of the net revenue
19 realized for the preceding month from the 6.25% general rate
20 on the selling price 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 For aviation fuel sold on or after December 1, 2019 and
26 before July 1, 2024, each month the Department shall pay into

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

12 For aviation fuel sold on or after July 1, 2024 and before
13 July 1, 2025, each month the Department shall pay into the
14 State Aviation Program Fund 36% of the net revenue realized
15 for the preceding month from the 6.25% general rate on the
16 selling price of aviation fuel, less an amount estimated by
17 the Department to be required for refunds of the 20% portion of
18 the tax on aviation fuel under this Act, which amount shall be
19 deposited into the Aviation Fuel Sales Tax Refund Fund.

20 For aviation fuel sold on or after July 1, 2025 and before
21 July 1, 2026, each month the Department shall pay into the
22 State Aviation Program Fund 52% of the net revenue realized
23 for the preceding month from the 6.25% general rate on the
24 selling price of aviation fuel, less an amount estimated by
25 the Department to be required for refunds of the 20% portion of
26 the tax on aviation fuel under this Act, which amount shall be

1 deposited into the Aviation Fuel Sales Tax Refund Fund.

2 For aviation fuel sold on or after July 1, 2026 and before
3 July 1, 2027, each month the Department shall pay into the
4 State Aviation Program Fund 68% of the net revenue realized
5 for the preceding month from the 6.25% general rate on the
6 selling price of aviation fuel, less an amount estimated by
7 the Department to be required for refunds of the 20% portion of
8 the tax on aviation fuel under this Act, which amount shall be
9 deposited into the Aviation Fuel Sales Tax Refund Fund.

10 For aviation fuel sold on or after July 1, 2027, each month
11 the Department shall pay into the State Aviation Program Fund
12 80% of the net revenue realized for the preceding month from
13 the 6.25% general rate on the selling price of aviation fuel,
14 less an amount estimated by the Department to be required for
15 refunds of the 20% portion of the tax on aviation fuel under
16 this Act, which amount shall be deposited into the Aviation
17 Fuel Sales Tax Refund Fund.

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

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

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

1 used in this paragraph, the "average monthly deficit" shall be
2 equal to the difference between the average monthly claims for
3 payment by the fund and the average monthly revenues deposited
4 into the fund, excluding payments made pursuant to this
5 paragraph.

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

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

1 be immediately paid into the Build Illinois Fund from other
2 moneys received by the Department pursuant to the Tax Acts;
3 the "Annual Specified Amount" means the amounts specified
4 below for fiscal years 1986 through 1993:

5	Fiscal Year	Annual Specified Amount
6	1986	\$54,800,000
7	1987	\$76,650,000
8	1988	\$80,480,000
9	1989	\$88,510,000
10	1990	\$115,330,000
11	1991	\$145,470,000
12	1992	\$182,730,000
13	1993	\$206,520,000;

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

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

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

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

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000

1	1996	61,000,000
2	1997	64,000,000
3	1998	68,000,000
4	1999	71,000,000
5	2000	75,000,000
6	2001	80,000,000
7	2002	93,000,000
8	2003	99,000,000
9	2004	103,000,000
10	2005	108,000,000
11	2006	113,000,000
12	2007	119,000,000
13	2008	126,000,000
14	2009	132,000,000
15	2010	139,000,000
16	2011	146,000,000
17	2012	153,000,000
18	2013	161,000,000
19	2014	170,000,000
20	2015	179,000,000
21	2016	189,000,000
22	2017	199,000,000
23	2018	210,000,000
24	2019	221,000,000
25	2020	233,000,000
26	2021	300,000,000

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

16 and

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

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

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

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

24 Subject to payment of amounts into the Build Illinois Fund
25 and the McCormick Place Expansion Project Fund pursuant to the
26 preceding paragraphs or in any amendments thereto hereafter

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

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

25 Subject to payments of amounts into the Build Illinois
26 Fund, the McCormick Place Expansion Project Fund, the Illinois

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

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

1 Partnership for Civic and Transit Infrastructure Project Act.

2	Fiscal Year.....	Total Deposit
3	2024	\$200,000,000
4	2025	\$206,000,000
5	2026	\$212,200,000
6	2027	\$218,500,000
7	2028	\$225,100,000
8	2029	\$288,700,000
9	2030	\$298,900,000
10	2031	\$309,300,000
11	2032	\$320,100,000
12	2033	\$331,200,000
13	2034	\$341,200,000
14	2035	\$351,400,000
15	2036	\$361,900,000
16	2037	\$372,800,000
17	2038	\$384,000,000
18	2039	\$395,500,000
19	2040	\$407,400,000
20	2041	\$419,600,000
21	2042	\$432,200,000
22	2043	\$445,100,000

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

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

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

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

23 The Department may, upon separate written notice to a
24 taxpayer, require the taxpayer to prepare and file with the
25 Department on a form prescribed by the Department within not
26 less than 60 days after receipt of the notice an annual

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

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

24 (i) Until January 1, 1994, the taxpayer shall be
25 liable for a penalty equal to 1/6 of 1% of the tax due from
26 such taxpayer under this Act during the period to be

1 covered by the annual return for each month or fraction of
2 a month until such return is filed as required, the
3 penalty to be assessed and collected in the same manner as
4 any other penalty provided for in this Act.

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

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

16 The provisions of this Section concerning the filing of an
17 annual information return do not apply to a retailer who is not
18 required to file an income tax return with the United States
19 Government.

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

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

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

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

1 this Section commits a business offense and is subject to a
2 fine not to exceed \$250.

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

23 (Source: P.A. 102-634, eff. 8-27-21; 102-700, Article 60,
24 Section 60-30, eff. 4-19-22; 102-700, Article 65, Section
25 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff.
26 1-1-23; 103-9, eff. 6-7-23; 103-154, eff. 6-30-23; 103-363,

1 eff. 7-28-23; revised 9-27-23.)

2 Section 99. Effective date. This Act takes effect upon
3 becoming law.".