



Rep. Barbara Flynn Currie

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1 AMENDMENT TO SENATE BILL 2612

2 AMENDMENT NO. _____. Amend Senate Bill 2612, AS AMENDED,
3 by replacing everything after the enacting clause with the
4 following:

5 "Section 5. The Department of Revenue Law of the Civil
6 Administrative Code of Illinois is amended by changing Section
7 2505-190 and by adding Section 2505-755 as follows:

8 (20 ILCS 2505/2505-190) (was 20 ILCS 2505/39c-4)

9 Sec. 2505-190. Tax Compliance and Administration Fund.

10 (a) Amounts deposited into the Tax Compliance and
11 Administration Fund, a special fund in the State treasury that
12 is hereby created, must be appropriated to the Department to
13 reimburse the Department for its costs of collecting,
14 administering, and enforcing the tax laws that provide for
15 deposits into the Fund.

16 (b) As soon as possible after July 1, 2015, and as soon as

1 possible after each July 1 thereafter, the Director of the
2 Department of Revenue shall certify the balance in the Tax
3 Compliance and Administration Fund as of July 1, less any
4 amounts obligated, and the State Comptroller shall order
5 transferred and the State Treasurer shall transfer from the Tax
6 Compliance and Administration Fund to the General Revenue Fund
7 the amount certified that exceeds \$2,500,000.

8 (Source: P.A. 91-239, eff. 1-1-00.)

9 (20 ILCS 2505/2505-755 new)

10 Sec. 2505-755. Use and Occupation Tax Reform Task Force.

11 (a) The Use and Occupation Tax Reform Task Force is hereby
12 created. The Task Force shall consist of the following 13
13 members: the Speaker of the House of Representatives or his or
14 her designee; the Minority Leader of the House of
15 Representatives or his or her designee; the Senate President or
16 his or her designee; the Senate Minority Leader or his or her
17 designee; the Director of Revenue or his or her designee; the
18 Executive Director of the Regional Transportation Authority or
19 his or her designee; a representative of a statewide
20 organization representing municipalities, appointed by the
21 Governor; a representative of a statewide association
22 representing taxpayers, appointed by the Governor; a
23 representative of a statewide association representing
24 manufacturers, appointed by the Governor; a representative of a
25 statewide chamber of commerce, appointed by the Governor; a

1 representative of a statewide association representing retail
2 merchants, appointed by the Governor; a representative of a
3 municipality, appointed by the Governor; and a representative
4 of a county, appointed by the Governor.

5 (b) The Task Force shall conduct a study on modernizing
6 State and local use and occupation taxes in Illinois, including
7 the possible conversion to a destination-based taxing regime.
8 The Task Force shall focus on the following areas: benefits to
9 consumers and businesses; conversion costs; revenue impacts to
10 local municipalities; and costs to the State to implement and
11 enforce proposed changes.

12 (c) The members of the Task Force shall serve without
13 compensation but shall be reimbursed for their reasonable and
14 necessary expenses from funds appropriated for that purpose.

15 (d) The Task Force shall submit its findings to the General
16 Assembly no later than January 1, 2016.

17 (e) The Department of Revenue shall provide administrative
18 support to the Task Force.

19 (f) This Section is repealed on January 1, 2017.

20 Section 10. The State Finance Act is amended by changing
21 Section 6z-17 as follows:

22 (30 ILCS 105/6z-17) (from Ch. 127, par. 142z-17)

23 Sec. 6z-17. State and Local Sales Tax Reform Fund.

24 (a) After deducting the amount transferred to the Tax

1 Compliance and Administration Fund under subsection (b), of ~~of~~
 2 the money paid into the State and Local Sales Tax Reform Fund:
 3 (i) subject to appropriation to the Department of Revenue,
 4 Municipalities having 1,000,000 or more inhabitants shall
 5 receive 20% and may expend such amount to fund and establish a
 6 program for developing and coordinating public and private
 7 resources targeted to meet the affordable housing needs of
 8 low-income and very low-income households within such
 9 municipality, (ii) 10% shall be transferred into the Regional
 10 Transportation Authority Occupation and Use Tax Replacement
 11 Fund, a special fund in the State treasury which is hereby
 12 created, (iii) until July 1, 2013, subject to appropriation to
 13 the Department of Transportation, the Madison County Mass
 14 Transit District shall receive .6%, and beginning on July 1,
 15 2013, subject to appropriation to the Department of Revenue,
 16 0.6% shall be distributed each month out of the Fund to the
 17 Madison County Mass Transit District, (iv) the following
 18 amounts, plus any cumulative deficiency in such transfers for
 19 prior months, shall be transferred monthly into the Build
 20 Illinois Fund and credited to the Build Illinois Bond Account
 21 therein:

22 Fiscal Year	Amount
23 1990	\$2,700,000
24 1991	1,850,000
25 1992	2,750,000
26 1993	2,950,000

1 From Fiscal Year 1994 through Fiscal Year 2025 the transfer
2 shall total \$3,150,000 monthly, plus any cumulative deficiency
3 in such transfers for prior months, and (v) the remainder of
4 the money paid into the State and Local Sales Tax Reform Fund
5 shall be transferred into the Local Government Distributive
6 Fund and, except for municipalities with 1,000,000 or more
7 inhabitants which shall receive no portion of such remainder,
8 shall be distributed, subject to appropriation, in the manner
9 provided by Section 2 of "An Act in relation to State revenue
10 sharing with local government entities", approved July 31,
11 1969, as now or hereafter amended. Municipalities with more
12 than 50,000 inhabitants according to the 1980 U.S. Census and
13 located within the Metro East Mass Transit District receiving
14 funds pursuant to provision (v) of this paragraph may expend
15 such amounts to fund and establish a program for developing and
16 coordinating public and private resources targeted to meet the
17 affordable housing needs of low-income and very low-income
18 households within such municipality.

19 (b) Beginning on the first day of the first calendar month
20 to occur on or after the effective date of this amendatory Act
21 of the 98th General Assembly, each month the Department of
22 Revenue shall certify to the State Comptroller and the State
23 Treasurer, and the State Comptroller shall order transferred
24 and the State Treasurer shall transfer from the State and Local
25 Sales Tax Reform Fund to the Tax Compliance and Administration
26 Fund, an amount equal to 1/12 of 5% of 20% of the cash receipts

1 collected during the preceding fiscal year by the Audit Bureau
2 of the Department of Revenue under the Use Tax Act, the Service
3 Use Tax Act, the Service Occupation Tax Act, the Retailers'
4 Occupation Tax Act, and associated local occupation and use
5 taxes administered by the Department. The amount distributed
6 under subsection (a) each month shall first be reduced by the
7 amount transferred to the Tax Compliance and Administration
8 Fund under this subsection (b). Moneys transferred to the Tax
9 Compliance and Administration Fund under this subsection (b)
10 shall be used, subject to appropriation, to fund additional
11 auditors and compliance personnel at the Department of Revenue.

12 (Source: P.A. 98-44, eff. 6-28-13.)

13 Section 15. The Illinois Income Tax Act is amended by
14 changing Section 901 as follows:

15 (35 ILCS 5/901) (from Ch. 120, par. 9-901)

16 Sec. 901. Collection Authority.

17 (a) In general.

18 The Department shall collect the taxes imposed by this Act.
19 The Department shall collect certified past due child support
20 amounts under Section 2505-650 of the Department of Revenue Law
21 (20 ILCS 2505/2505-650). Except as provided in subsections (c),
22 (e), (f), ~~and~~ (g), and (h) of this Section, money collected
23 pursuant to subsections (a) and (b) of Section 201 of this Act
24 shall be paid into the General Revenue Fund in the State

1 treasury; money collected pursuant to subsections (c) and (d)
2 of Section 201 of this Act shall be paid into the Personal
3 Property Tax Replacement Fund, a special fund in the State
4 Treasury; and money collected under Section 2505-650 of the
5 Department of Revenue Law (20 ILCS 2505/2505-650) shall be paid
6 into the Child Support Enforcement Trust Fund, a special fund
7 outside the State Treasury, or to the State Disbursement Unit
8 established under Section 10-26 of the Illinois Public Aid
9 Code, as directed by the Department of Healthcare and Family
10 Services.

11 (b) Local Government Distributive Fund.

12 Beginning August 1, 1969, and continuing through June 30,
13 1994, the Treasurer shall transfer each month from the General
14 Revenue Fund to a special fund in the State treasury, to be
15 known as the "Local Government Distributive Fund", an amount
16 equal to 1/12 of the net revenue realized from the tax imposed
17 by subsections (a) and (b) of Section 201 of this Act during
18 the preceding month. Beginning July 1, 1994, and continuing
19 through June 30, 1995, the Treasurer shall transfer each month
20 from the General Revenue Fund to the Local Government
21 Distributive Fund an amount equal to 1/11 of the net revenue
22 realized from the tax imposed by subsections (a) and (b) of
23 Section 201 of this Act during the preceding month. Beginning
24 July 1, 1995 and continuing through January 31, 2011, the
25 Treasurer shall transfer each month from the General Revenue
26 Fund to the Local Government Distributive Fund an amount equal

1 to the net of (i) 1/10 of the net revenue realized from the tax
2 imposed by subsections (a) and (b) of Section 201 of the
3 Illinois Income Tax Act during the preceding month (ii) minus,
4 beginning July 1, 2003 and ending June 30, 2004, \$6,666,666,
5 and beginning July 1, 2004, zero. Beginning February 1, 2011,
6 and continuing through January 31, 2015, the Treasurer shall
7 transfer each month from the General Revenue Fund to the Local
8 Government Distributive Fund an amount equal to the sum of (i)
9 6% (10% of the ratio of the 3% individual income tax rate prior
10 to 2011 to the 5% individual income tax rate after 2010) of the
11 net revenue realized from the tax imposed by subsections (a)
12 and (b) of Section 201 of this Act upon individuals, trusts,
13 and estates during the preceding month and (ii) 6.86% (10% of
14 the ratio of the 4.8% corporate income tax rate prior to 2011
15 to the 7% corporate income tax rate after 2010) of the net
16 revenue realized from the tax imposed by subsections (a) and
17 (b) of Section 201 of this Act upon corporations during the
18 preceding month. Beginning February 1, 2015 and continuing
19 through January 31, 2025, the Treasurer shall transfer each
20 month from the General Revenue Fund to the Local Government
21 Distributive Fund an amount equal to the sum of (i) 8% (10% of
22 the ratio of the 3% individual income tax rate prior to 2011 to
23 the 3.75% individual income tax rate after 2014) of the net
24 revenue realized from the tax imposed by subsections (a) and
25 (b) of Section 201 of this Act upon individuals, trusts, and
26 estates during the preceding month and (ii) 9.14% (10% of the

1 ratio of the 4.8% corporate income tax rate prior to 2011 to
2 the 5.25% corporate income tax rate after 2014) of the net
3 revenue realized from the tax imposed by subsections (a) and
4 (b) of Section 201 of this Act upon corporations during the
5 preceding month. Beginning February 1, 2025, the Treasurer
6 shall transfer each month from the General Revenue Fund to the
7 Local Government Distributive Fund an amount equal to the sum
8 of (i) 9.23% (10% of the ratio of the 3% individual income tax
9 rate prior to 2011 to the 3.25% individual income tax rate
10 after 2024) of the net revenue realized from the tax imposed by
11 subsections (a) and (b) of Section 201 of this Act upon
12 individuals, trusts, and estates during the preceding month and
13 (ii) 10% of the net revenue realized from the tax imposed by
14 subsections (a) and (b) of Section 201 of this Act upon
15 corporations during the preceding month. Net revenue realized
16 for a month shall be defined as the revenue from the tax
17 imposed by subsections (a) and (b) of Section 201 of this Act
18 which is deposited in the General Revenue Fund, the Education
19 Assistance Fund, the Income Tax Surcharge Local Government
20 Distributive Fund, the Fund for the Advancement of Education,
21 and the Commitment to Human Services Fund during the month
22 minus the amount paid out of the General Revenue Fund in State
23 warrants during that same month as refunds to taxpayers for
24 overpayment of liability under the tax imposed by subsections
25 (a) and (b) of Section 201 of this Act.

26 (c) Deposits Into Income Tax Refund Fund.

1 (1) Beginning on January 1, 1989 and thereafter, the
2 Department shall deposit a percentage of the amounts
3 collected pursuant to subsections (a) and (b) (1), (2), and
4 (3), of Section 201 of this Act into a fund in the State
5 treasury known as the Income Tax Refund Fund. The
6 Department shall deposit 6% of such amounts during the
7 period beginning January 1, 1989 and ending on June 30,
8 1989. Beginning with State fiscal year 1990 and for each
9 fiscal year thereafter, the percentage deposited into the
10 Income Tax Refund Fund during a fiscal year shall be the
11 Annual Percentage. For fiscal years 1999 through 2001, the
12 Annual Percentage shall be 7.1%. For fiscal year 2003, the
13 Annual Percentage shall be 8%. For fiscal year 2004, the
14 Annual Percentage shall be 11.7%. Upon the effective date
15 of this amendatory Act of the 93rd General Assembly, the
16 Annual Percentage shall be 10% for fiscal year 2005. For
17 fiscal year 2006, the Annual Percentage shall be 9.75%. For
18 fiscal year 2007, the Annual Percentage shall be 9.75%. For
19 fiscal year 2008, the Annual Percentage shall be 7.75%. For
20 fiscal year 2009, the Annual Percentage shall be 9.75%. For
21 fiscal year 2010, the Annual Percentage shall be 9.75%. For
22 fiscal year 2011, the Annual Percentage shall be 8.75%. For
23 fiscal year 2012, the Annual Percentage shall be 8.75%. For
24 fiscal year 2013, the Annual Percentage shall be 9.75%. For
25 fiscal year 2014, the Annual Percentage shall be 9.5%. For
26 all other fiscal years, the Annual Percentage shall be

1 calculated as a fraction, the numerator of which shall be
2 the amount of refunds approved for payment by the
3 Department during the preceding fiscal year as a result of
4 overpayment of tax liability under subsections (a) and
5 (b) (1), (2), and (3) of Section 201 of this Act plus the
6 amount of such refunds remaining approved but unpaid at the
7 end of the preceding fiscal year, minus the amounts
8 transferred into the Income Tax Refund Fund from the
9 Tobacco Settlement Recovery Fund, and the denominator of
10 which shall be the amounts which will be collected pursuant
11 to subsections (a) and (b) (1), (2), and (3) of Section 201
12 of this Act during the preceding fiscal year; except that
13 in State fiscal year 2002, the Annual Percentage shall in
14 no event exceed 7.6%. The Director of Revenue shall certify
15 the Annual Percentage to the Comptroller on the last
16 business day of the fiscal year immediately preceding the
17 fiscal year for which it is to be effective.

18 (2) Beginning on January 1, 1989 and thereafter, the
19 Department shall deposit a percentage of the amounts
20 collected pursuant to subsections (a) and (b) (6), (7), and
21 (8), (c) and (d) of Section 201 of this Act into a fund in
22 the State treasury known as the Income Tax Refund Fund. The
23 Department shall deposit 18% of such amounts during the
24 period beginning January 1, 1989 and ending on June 30,
25 1989. Beginning with State fiscal year 1990 and for each
26 fiscal year thereafter, the percentage deposited into the

1 Income Tax Refund Fund during a fiscal year shall be the
2 Annual Percentage. For fiscal years 1999, 2000, and 2001,
3 the Annual Percentage shall be 19%. For fiscal year 2003,
4 the Annual Percentage shall be 27%. For fiscal year 2004,
5 the Annual Percentage shall be 32%. Upon the effective date
6 of this amendatory Act of the 93rd General Assembly, the
7 Annual Percentage shall be 24% for fiscal year 2005. For
8 fiscal year 2006, the Annual Percentage shall be 20%. For
9 fiscal year 2007, the Annual Percentage shall be 17.5%. For
10 fiscal year 2008, the Annual Percentage shall be 15.5%. For
11 fiscal year 2009, the Annual Percentage shall be 17.5%. For
12 fiscal year 2010, the Annual Percentage shall be 17.5%. For
13 fiscal year 2011, the Annual Percentage shall be 17.5%. For
14 fiscal year 2012, the Annual Percentage shall be 17.5%. For
15 fiscal year 2013, the Annual Percentage shall be 14%. For
16 fiscal year 2014, the Annual Percentage shall be 13.4%. For
17 all other fiscal years, the Annual Percentage shall be
18 calculated as a fraction, the numerator of which shall be
19 the amount of refunds approved for payment by the
20 Department during the preceding fiscal year as a result of
21 overpayment of tax liability under subsections (a) and
22 (b) (6), (7), and (8), (c) and (d) of Section 201 of this
23 Act plus the amount of such refunds remaining approved but
24 unpaid at the end of the preceding fiscal year, and the
25 denominator of which shall be the amounts which will be
26 collected pursuant to subsections (a) and (b) (6), (7), and

1 (8), (c) and (d) of Section 201 of this Act during the
2 preceding fiscal year; except that in State fiscal year
3 2002, the Annual Percentage shall in no event exceed 23%.
4 The Director of Revenue shall certify the Annual Percentage
5 to the Comptroller on the last business day of the fiscal
6 year immediately preceding the fiscal year for which it is
7 to be effective.

8 (3) The Comptroller shall order transferred and the
9 Treasurer shall transfer from the Tobacco Settlement
10 Recovery Fund to the Income Tax Refund Fund (i) \$35,000,000
11 in January, 2001, (ii) \$35,000,000 in January, 2002, and
12 (iii) \$35,000,000 in January, 2003.

13 (d) Expenditures from Income Tax Refund Fund.

14 (1) Beginning January 1, 1989, money in the Income Tax
15 Refund Fund shall be expended exclusively for the purpose
16 of paying refunds resulting from overpayment of tax
17 liability under Section 201 of this Act, for paying rebates
18 under Section 208.1 in the event that the amounts in the
19 Homeowners' Tax Relief Fund are insufficient for that
20 purpose, and for making transfers pursuant to this
21 subsection (d).

22 (2) The Director shall order payment of refunds
23 resulting from overpayment of tax liability under Section
24 201 of this Act from the Income Tax Refund Fund only to the
25 extent that amounts collected pursuant to Section 201 of
26 this Act and transfers pursuant to this subsection (d) and

1 item (3) of subsection (c) have been deposited and retained
2 in the Fund.

3 (3) As soon as possible after the end of each fiscal
4 year, the Director shall order transferred and the State
5 Treasurer and State Comptroller shall transfer from the
6 Income Tax Refund Fund to the Personal Property Tax
7 Replacement Fund an amount, certified by the Director to
8 the Comptroller, equal to the excess of the amount
9 collected pursuant to subsections (c) and (d) of Section
10 201 of this Act deposited into the Income Tax Refund Fund
11 during the fiscal year over the amount of refunds resulting
12 from overpayment of tax liability under subsections (c) and
13 (d) of Section 201 of this Act paid from the Income Tax
14 Refund Fund during the fiscal year.

15 (4) As soon as possible after the end of each fiscal
16 year, the Director shall order transferred and the State
17 Treasurer and State Comptroller shall transfer from the
18 Personal Property Tax Replacement Fund to the Income Tax
19 Refund Fund an amount, certified by the Director to the
20 Comptroller, equal to the excess of the amount of refunds
21 resulting from overpayment of tax liability under
22 subsections (c) and (d) of Section 201 of this Act paid
23 from the Income Tax Refund Fund during the fiscal year over
24 the amount collected pursuant to subsections (c) and (d) of
25 Section 201 of this Act deposited into the Income Tax
26 Refund Fund during the fiscal year.

1 (4.5) As soon as possible after the end of fiscal year
2 1999 and of each fiscal year thereafter, the Director shall
3 order transferred and the State Treasurer and State
4 Comptroller shall transfer from the Income Tax Refund Fund
5 to the General Revenue Fund any surplus remaining in the
6 Income Tax Refund Fund as of the end of such fiscal year;
7 excluding for fiscal years 2000, 2001, and 2002 amounts
8 attributable to transfers under item (3) of subsection (c)
9 less refunds resulting from the earned income tax credit.

10 (5) This Act shall constitute an irrevocable and
11 continuing appropriation from the Income Tax Refund Fund
12 for the purpose of paying refunds upon the order of the
13 Director in accordance with the provisions of this Section.

14 (e) Deposits into the Education Assistance Fund and the
15 Income Tax Surcharge Local Government Distributive Fund.

16 On July 1, 1991, and thereafter, of the amounts collected
17 pursuant to subsections (a) and (b) of Section 201 of this Act,
18 minus deposits into the Income Tax Refund Fund, the Department
19 shall deposit 7.3% into the Education Assistance Fund in the
20 State Treasury. Beginning July 1, 1991, and continuing through
21 January 31, 1993, of the amounts collected pursuant to
22 subsections (a) and (b) of Section 201 of the Illinois Income
23 Tax Act, minus deposits into the Income Tax Refund Fund, the
24 Department shall deposit 3.0% into the Income Tax Surcharge
25 Local Government Distributive Fund in the State Treasury.
26 Beginning February 1, 1993 and continuing through June 30,

1 1993, of the amounts collected pursuant to subsections (a) and
2 (b) of Section 201 of the Illinois Income Tax Act, minus
3 deposits into the Income Tax Refund Fund, the Department shall
4 deposit 4.4% into the Income Tax Surcharge Local Government
5 Distributive Fund in the State Treasury. Beginning July 1,
6 1993, and continuing through June 30, 1994, of the amounts
7 collected under subsections (a) and (b) of Section 201 of this
8 Act, minus deposits into the Income Tax Refund Fund, the
9 Department shall deposit 1.475% into the Income Tax Surcharge
10 Local Government Distributive Fund in the State Treasury.

11 (f) Deposits into the Fund for the Advancement of
12 Education. Beginning February 1, 2015, the Department shall
13 deposit the following portions of the revenue realized from the
14 tax imposed upon individuals, trusts, and estates by
15 subsections (a) and (b) of Section 201 of this Act during the
16 preceding month, minus deposits into the Income Tax Refund
17 Fund, into the Fund for the Advancement of Education:

18 (1) beginning February 1, 2015, and prior to February
19 1, 2025, 1/30; and

20 (2) beginning February 1, 2025, 1/26.

21 If the rate of tax imposed by subsection (a) and (b) of
22 Section 201 is reduced pursuant to Section 201.5 of this Act,
23 the Department shall not make the deposits required by this
24 subsection (f) on or after the effective date of the reduction.

25 (g) Deposits into the Commitment to Human Services Fund.
26 Beginning February 1, 2015, the Department shall deposit the

1 following portions of the revenue realized from the tax imposed
2 upon individuals, trusts, and estates by subsections (a) and
3 (b) of Section 201 of this Act during the preceding month,
4 minus deposits into the Income Tax Refund Fund, into the
5 Commitment to Human Services Fund:

6 (1) beginning February 1, 2015, and prior to February
7 1, 2025, 1/30; and

8 (2) beginning February 1, 2025, 1/26.

9 If the rate of tax imposed by subsection (a) and (b) of
10 Section 201 is reduced pursuant to Section 201.5 of this Act,
11 the Department shall not make the deposits required by this
12 subsection (g) on or after the effective date of the reduction.

13 (h) Deposits into the Tax Compliance and Administration
14 Fund. Beginning on the first day of the first calendar month to
15 occur on or after the effective date of this amendatory Act of
16 the 98th General Assembly, each month the Department shall pay
17 into the Tax Compliance and Administration Fund, to be used,
18 subject to appropriation, to fund additional auditors and
19 compliance personnel at the Department, an amount equal to 1/12
20 of 5% of the cash receipts collected during the preceding
21 fiscal year by the Audit Bureau of the Department from the tax
22 imposed by subsections (a), (b), (c), and (d) of Section 201 of
23 this Act, net of deposits into the Income Tax Refund Fund made
24 from those cash receipts.

25 (Source: P.A. 97-72, eff. 7-1-11; 97-732, eff. 6-30-12; 98-24,
26 eff. 6-19-13.)

1 Section 20. The Use Tax Act is amended by changing Section
2 9 and 12 as follows:

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

4 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
5 and trailers that are required to be registered with an agency
6 of this State, each retailer required or authorized to collect
7 the tax imposed by this Act shall pay to the Department the
8 amount of such tax (except as otherwise provided) at the time
9 when he is required to file his return for the period during
10 which such tax was collected, less a discount of 2.1% prior to
11 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
12 per calendar year, whichever is greater, which is allowed to
13 reimburse the retailer for expenses incurred in collecting the
14 tax, keeping records, preparing and filing returns, remitting
15 the tax and supplying data to the Department on request. In the
16 case of retailers who report and pay the tax on a transaction
17 by transaction basis, as provided in this Section, such
18 discount shall be taken with each such tax remittance instead
19 of when such retailer files his periodic return. The Department
20 may disallow the discount for retailers whose certificate of
21 registration is revoked at the time the return is filed, but
22 only if the Department's decision to revoke the certificate of
23 registration has become final. A retailer need not remit that
24 part of any tax collected by him to the extent that he is

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

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

14 Except as provided in this Section, on or before the
15 twentieth day of each calendar month, such retailer shall file
16 a return for the preceding calendar month. Such return shall be
17 filed on forms prescribed by the Department and shall furnish
18 such information as the Department may reasonably require.

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

26 1. The name of the seller;

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

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

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

11 5. The amount of tax due;

12 5-5. The signature of the taxpayer; and

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

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

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

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

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

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

26 All taxpayers required to make payment by electronic funds

1 transfer and any taxpayers authorized to voluntarily make
2 payments by electronic funds transfer shall make those payments
3 in the manner authorized by the Department.

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

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

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

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

1 to the Department as computed for each calendar quarter of the
2 4 preceding complete calendar quarter period is less than
3 \$20,000. However, if a taxpayer can show the Department that a
4 substantial change in the taxpayer's business has occurred
5 which causes the taxpayer to anticipate that his average
6 monthly tax liability for the reasonably foreseeable future
7 will fall below the \$20,000 threshold stated above, then such
8 taxpayer may petition the Department for a change in such
9 taxpayer's reporting status. The Department shall change such
10 taxpayer's reporting status unless it finds that such change is
11 seasonal in nature and not likely to be long term. If any such
12 quarter monthly payment is not paid at the time or in the
13 amount required by this Section, then the taxpayer shall be
14 liable for penalties and interest on the difference between the
15 minimum amount due and the amount of such quarter monthly
16 payment actually and timely paid, except insofar as the
17 taxpayer has previously made payments for that month to the
18 Department in excess of the minimum payments previously due as
19 provided in this Section. The Department shall make reasonable
20 rules and regulations to govern the quarter monthly payment
21 amount and quarter monthly payment dates for taxpayers who file
22 on other than a calendar monthly basis.

23 If any such payment provided for in this Section exceeds
24 the taxpayer's liabilities under this Act, the Retailers'
25 Occupation Tax Act, the Service Occupation Tax Act and the
26 Service Use Tax Act, as shown by an original monthly return,

1 the Department shall issue to the taxpayer a credit memorandum
2 no later than 30 days after the date of payment, which
3 memorandum may be submitted by the taxpayer to the Department
4 in payment of tax liability subsequently to be remitted by the
5 taxpayer to the Department or be assigned by the taxpayer to a
6 similar taxpayer under this Act, the Retailers' Occupation Tax
7 Act, the Service Occupation Tax Act or the Service Use Tax Act,
8 in accordance with reasonable rules and regulations to be
9 prescribed by the Department, except that if such excess
10 payment is shown on an original monthly return and is made
11 after December 31, 1986, no credit memorandum shall be issued,
12 unless requested by the taxpayer. If no such request is made,
13 the taxpayer may credit such excess payment against tax
14 liability subsequently to be remitted by the taxpayer to the
15 Department under this Act, the Retailers' Occupation Tax Act,
16 the Service Occupation Tax Act or the Service Use Tax Act, in
17 accordance with reasonable rules and regulations prescribed by
18 the Department. If the Department subsequently determines that
19 all or any part of the credit taken was not actually due to the
20 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall
21 be reduced by 2.1% or 1.75% of the difference between the
22 credit taken and that actually due, and the taxpayer shall be
23 liable for penalties and interest on such difference.

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 such
5 year; with the return for July, August and September of a given
6 year being due by October 20 of such year, and with the return
7 for October, November and December of a given year being due by
8 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 to the Department does not exceed \$50, the Department
12 may authorize his returns to be filed on an annual basis, with
13 the return for a given year being due by January 20 of the
14 following year.

15 Such quarter annual and annual returns, as to form and
16 substance, shall be subject to the same requirements as monthly
17 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 In addition, with respect to motor vehicles, watercraft,
26 aircraft, and trailers that are required to be registered with

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

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

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

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

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

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

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

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

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

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

1 with the Department, but without the 2.1% or 1.75% discount
2 provided for in this Section being allowed. When the user pays
3 the tax directly to the Department, he shall pay the tax in the
4 same amount and in the same form in which it would be remitted
5 if the tax had been remitted to the Department by the retailer.

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

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

1 from the retailer filing such return, and such retailer shall
2 remit the amount of such tax to the Department when filing such
3 return.

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

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

15 Beginning January 1, 1990, each month the Department shall
16 pay into the State and Local Sales Tax Reform Fund, a special
17 fund in the State Treasury which is hereby created, the net
18 revenue realized for the preceding month from the 1% tax on
19 sales of food for human consumption which is to be consumed off
20 the premises where it is sold (other than alcoholic beverages,
21 soft drinks and food which has been prepared for immediate
22 consumption) and prescription and nonprescription medicines,
23 drugs, medical appliances and insulin, urine testing
24 materials, syringes and needles used by diabetics.

25 Beginning January 1, 1990, each month the Department shall
26 pay into the County and Mass Transit District Fund 4% of the

1 net revenue realized for the preceding month from the 6.25%
2 general rate on the selling price of tangible personal property
3 which is purchased outside Illinois at retail from a retailer
4 and which is titled or registered by an agency of this State's
5 government.

6 Beginning January 1, 1990, each month the Department shall
7 pay into the State and Local Sales Tax Reform Fund, a special
8 fund in the State Treasury, 20% of the net revenue realized for
9 the preceding month from the 6.25% general rate on the selling
10 price of tangible personal property, other than tangible
11 personal property which is purchased outside Illinois at retail
12 from a retailer and which is titled or registered by an agency
13 of this State's government.

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. Beginning
18 September 1, 2010, each month the Department shall pay into the
19 State and Local Sales Tax Reform Fund 100% of the net revenue
20 realized for the preceding month from the 1.25% rate on the
21 selling price of sales tax holiday items.

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

1 is titled or registered by an agency of this State's
2 government.

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

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

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

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

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

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

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

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

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

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

1	2012	153,000,000
2	2013	161,000,000
3	2014	170,000,000
4	2015	179,000,000
5	2016	189,000,000
6	2017	199,000,000
7	2018	210,000,000
8	2019	221,000,000
9	2020	233,000,000
10	2021	246,000,000
11	2022	260,000,000
12	2023	275,000,000
13	2024	275,000,000
14	2025	275,000,000
15	2026	279,000,000
16	2027	292,000,000
17	2028	307,000,000
18	2029	322,000,000
19	2030	338,000,000
20	2031	350,000,000
21	2032	350,000,000

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

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

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

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

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

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

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

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

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

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

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

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

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

3 (Source: P.A. 97-95, eff. 7-12-11; 97-333, eff. 8-12-11; 98-24,
4 eff. 6-19-13; 98-109, eff. 7-25-13; 98-496, eff. 1-1-14;
5 revised 9-9-13.)

6 (35 ILCS 105/12) (from Ch. 120, par. 439.12)

7 Sec. 12. Applicability of Retailers' Occupation Tax Act and
8 Uniform Penalty and Interest Act. All of the provisions of
9 Sections 1d, 1e, 1f, 1i, 1j, 1j.1, 1k, 1m, 1n, 1o, 2-6, 2-12,
10 2-54, 2a, 2b, 2c, 3, 4 (except that the time limitation
11 provisions shall run from the date when the tax is due rather
12 than from the date when gross receipts are received), 5 (except
13 that the time limitation provisions on the issuance of notices
14 of tax liability shall run from the date when the tax is due
15 rather than from the date when gross receipts are received and
16 except that in the case of a failure to file a return required
17 by this Act, no notice of tax liability shall be issued on and
18 after each July 1 and January 1 covering tax due with that
19 return during any month or period more than 6 years before that
20 July 1 or January 1, respectively), 5a, 5b, 5c, 5d, 5e, 5f, 5g,
21 5h, 5j, 5k, 5l, 7, 8, 9, 10, 11 and 12 of the Retailers'
22 Occupation Tax Act and Section 3-7 of the Uniform Penalty and
23 Interest Act, which are not inconsistent with this Act, shall
24 apply, as far as practicable, to the subject matter of this Act
25 to the same extent as if such provisions were included herein.

1 (Source: P.A. 94-781, eff. 5-19-06; 94-1021, eff. 7-12-06;
2 95-331, eff. 8-21-07.)

3 Section 25. The Service Use Tax Act is amended by changing
4 Section 9 and 12 as follows:

5 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

6 Sec. 9. Each serviceman required or authorized to collect
7 the tax herein imposed shall pay to the Department the amount
8 of such tax (except as otherwise provided) at the time when he
9 is required to file his return for the period during which such
10 tax was collected, less a discount of 2.1% prior to January 1,
11 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
12 year, whichever is greater, which is allowed to reimburse the
13 serviceman for expenses incurred in collecting the tax, keeping
14 records, preparing and filing returns, remitting the tax and
15 supplying data to the Department on request. The Department may
16 disallow the discount for servicemen whose certificate of
17 registration is revoked at the time the return is filed, but
18 only if the Department's decision to revoke the certificate of
19 registration has become final. A serviceman need not remit that
20 part of any tax collected by him to the extent that he is
21 required to pay and does pay the tax imposed by the Service
22 Occupation Tax Act with respect to his sale of service
23 involving the incidental transfer by him of the same property.

24 Except as provided hereinafter in this Section, on or

1 before the twentieth day of each calendar month, such
2 serviceman shall file a return for the preceding calendar month
3 in accordance with reasonable Rules and Regulations to be
4 promulgated by the Department. Such return shall be filed on a
5 form prescribed by the Department and shall contain such
6 information as the Department may reasonably require.

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

14 1. The name of the seller;

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

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

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

23 5. The amount of tax due;

24 5-5. The signature of the taxpayer; and

25 6. Such other reasonable information as the Department
26 may require.

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

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

1 Section 2505-210 of the Department of Revenue Law shall make
2 all payments required by rules of the Department by electronic
3 funds transfer.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 Beginning January 1, 1990, each month the Department shall
2 pay into the State and Local Tax Reform Fund, a special fund in
3 the State Treasury, the net revenue realized for the preceding
4 month from the 1% tax on sales of food for human consumption
5 which is to be consumed off the premises where it is sold
6 (other than alcoholic beverages, soft drinks and food which has
7 been prepared for immediate consumption) and prescription and
8 nonprescription medicines, drugs, medical appliances and
9 insulin, urine testing materials, syringes and needles used by
10 diabetics.

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

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

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

1 been taxed at a rate of 1% prior to September 1, 2009 but that
2 are ~~is~~ now taxed at 6.25%.

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

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 Bond Account
14 in 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 securing
3 Bonds issued and outstanding pursuant to the Build Illinois
4 Bond Act is sufficient, taking into account any future
5 investment income, to fully provide, in accordance with such
6 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 Fund;
22 provided, however, that any amounts paid to the Build Illinois
23 Fund in any fiscal year pursuant to this sentence shall be
24 deemed to constitute payments pursuant to clause (b) of the
25 preceding sentence and shall reduce the amount otherwise
26 payable for such fiscal year pursuant to clause (b) of the

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

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

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

1	2001	80,000,000
2	2002	93,000,000
3	2003	99,000,000
4	2004	103,000,000
5	2005	108,000,000
6	2006	113,000,000
7	2007	119,000,000
8	2008	126,000,000
9	2009	132,000,000
10	2010	139,000,000
11	2011	146,000,000
12	2012	153,000,000
13	2013	161,000,000
14	2014	170,000,000
15	2015	179,000,000
16	2016	189,000,000
17	2017	199,000,000
18	2018	210,000,000
19	2019	221,000,000
20	2020	233,000,000
21	2021	246,000,000
22	2022	260,000,000
23	2023	275,000,000
24	2024	275,000,000
25	2025	275,000,000
26	2026	279,000,000

1	2027	292,000,000
2	2028	307,000,000
3	2029	322,000,000
4	2030	338,000,000
5	2031	350,000,000
6	2032	350,000,000

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 Deposit",

1 has been deposited.

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

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

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

1 hereafter enacted, beginning on the first day of the first
2 calendar month to occur on or after the effective date of this
3 amendatory Act of the 98th General Assembly, 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 by
12 the Audit Bureau of the Department under the Use Tax Act, the
13 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 Of the remainder of the moneys received by the Department
17 pursuant to this Act, 75% thereof shall be paid into the
18 General Revenue Fund of the State Treasury and 25% shall be
19 reserved in a special account and used only for the transfer to
20 the Common School Fund as part of the monthly transfer from the
21 General Revenue Fund in accordance with Section 8a of the State
22 Finance Act.

23 As soon as possible after the first day of each month, upon
24 certification of the Department of Revenue, the Comptroller
25 shall order transferred and the Treasurer shall transfer from
26 the General Revenue Fund to the Motor Fuel Tax Fund an amount

1 equal to 1.7% of 80% of the net revenue realized under this Act
2 for the second preceding month. Beginning April 1, 2000, this
3 transfer is no longer required and shall not be made.

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

8 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;
9 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; revised 9-9-13.)

10 (35 ILCS 110/12) (from Ch. 120, par. 439.42)

11 Sec. 12. Applicability of Retailers' Occupation Tax Act and
12 Uniform Penalty and Interest Act. All of the provisions of
13 Sections 1d, 1e, 1f, 1i, 1j, 1j.1, 1k, 1m, 1n, 1o, 2-6, 2-12,
14 2-54, 2a, 2b, 2c, 3 (except as to the disposition by the
15 Department of the money collected under this Act), 4 (except
16 that the time limitation provisions shall run from the date
17 when gross receipts are received), 5 (except that the time
18 limitation provisions on the issuance of notices of tax
19 liability shall run from the date when the tax is due rather
20 than from the date when gross receipts are received and except
21 that in the case of a failure to file a return required by this
22 Act, no notice of tax liability shall be issued on and after
23 July 1 and January 1 covering tax due with that return during
24 any month or period more than 6 years before that July 1 or
25 January 1, respectively), 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5j, 5k,

1 51, 7, 8, 9, 10, 11 and 12 of the Retailers' Occupation Tax Act
2 which are not inconsistent with this Act, and Section 3-7 of
3 the Uniform Penalty and Interest Act, shall apply, as far as
4 practicable, to the subject matter of this Act to the same
5 extent as if such provisions were included herein.

6 (Source: P.A. 94-781, eff. 5-19-06; 94-1021, eff. 7-12-06;
7 95-331, eff. 8-21-07.)

8 Section 30. The Service Occupation Tax Act is amended by
9 changing Section 9 and 12 as follows:

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

11 Sec. 9. Each serviceman required or authorized to collect
12 the tax herein imposed shall pay to the Department the amount
13 of such tax at the time when he is required to file his return
14 for the period during which such tax was collectible, less a
15 discount of 2.1% prior to January 1, 1990, and 1.75% on and
16 after January 1, 1990, or \$5 per calendar year, whichever is
17 greater, which is allowed to reimburse the serviceman for
18 expenses incurred in collecting the tax, keeping records,
19 preparing and filing returns, remitting the tax and supplying
20 data to the Department on request. The Department may disallow
21 the discount for servicemen whose certificate of registration
22 is revoked at the time the return is filed, but only if the
23 Department's decision to revoke the certificate of
24 registration has become final.

1 Where such tangible personal property is sold under a
2 conditional sales contract, or under any other form of sale
3 wherein the payment of the principal sum, or a part thereof, is
4 extended beyond the close of the period for which the return is
5 filed, the serviceman, in collecting the tax may collect, for
6 each tax return period, only the tax applicable to the part of
7 the selling price actually received during such tax return
8 period.

9 Except as provided hereinafter in this Section, on or
10 before the twentieth day of each calendar month, such
11 serviceman shall file a return for the preceding calendar month
12 in accordance with reasonable rules and regulations to be
13 promulgated by the Department of Revenue. Such return shall be
14 filed on a form prescribed by the Department and shall contain
15 such information as the Department may reasonably require.

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

- 23 1. The name of the seller;
- 24 2. The address of the principal place of business from
25 which he engages in business as a serviceman in this State;
- 26 3. The total amount of taxable receipts received by him

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

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

6 5. The amount of tax due;

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

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

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

14 Prior to October 1, 2003, and on and after September 1,
15 2004 a serviceman may accept a Manufacturer's Purchase Credit
16 certification from a purchaser in satisfaction of Service Use
17 Tax as provided in Section 3-70 of the Service Use Tax Act if
18 the purchaser provides the appropriate documentation as
19 required by Section 3-70 of the Service Use Tax Act. A
20 Manufacturer's Purchase Credit certification, accepted prior
21 to October 1, 2003 or on or after September 1, 2004 by a
22 serviceman as provided in Section 3-70 of the Service Use Tax
23 Act, may be used by that serviceman to satisfy Service
24 Occupation Tax liability in the amount claimed in the
25 certification, not to exceed 6.25% of the receipts subject to
26 tax from a qualifying purchase. A Manufacturer's Purchase

1 Credit reported on any original or amended return filed under
2 this Act after October 20, 2003 for reporting periods prior to
3 September 1, 2004 shall be disallowed. Manufacturer's Purchase
4 Credit reported on annual returns due on or after January 1,
5 2005 will be disallowed for periods prior to September 1, 2004.
6 No Manufacturer's Purchase Credit may be used after September
7 30, 2003 through August 31, 2004 to satisfy any tax liability
8 imposed under this Act, including any audit liability.

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

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

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

1 his return for the period in which he refunds such tax to the
2 purchaser, the serviceman may deduct the amount of the tax so
3 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 all
17 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 registered
22 business.

23 Beginning January 1, 1990, each month the Department shall
24 pay into the Local Government Tax Fund the revenue realized for
25 the preceding month from the 1% tax on sales of food for human
26 consumption which is to be consumed off the premises where it

1 is sold (other than alcoholic beverages, soft drinks and food
2 which has been prepared for immediate consumption) and
3 prescription and nonprescription medicines, drugs, medical
4 appliances and insulin, urine testing materials, syringes and
5 needles used by diabetics.

6 Beginning January 1, 1990, each month the Department shall
7 pay into the County and Mass Transit District Fund 4% of the
8 revenue realized for the preceding month from the 6.25% general
9 rate.

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

14 Beginning January 1, 1990, each month the Department shall
15 pay into the Local Government Tax Fund 16% of the revenue
16 realized for the preceding month from the 6.25% general rate on
17 transfers of tangible personal property.

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.

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

1 been taxed at a rate of 1% prior to September 1, 2009 but that
2 are ~~is~~ now taxed at 6.25%.

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

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 the
14 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 securing
3 Bonds issued and outstanding pursuant to the Build Illinois
4 Bond Act is sufficient, taking into account any future
5 investment income, to fully provide, in accordance with such
6 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 Fund;
22 provided, however, that any amounts paid to the Build Illinois
23 Fund in any fiscal year pursuant to this sentence shall be
24 deemed to constitute payments pursuant to clause (b) of the
25 preceding sentence and shall reduce the amount otherwise
26 payable for such fiscal year pursuant to clause (b) of the

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

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

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

1	2001	80,000,000
2	2002	93,000,000
3	2003	99,000,000
4	2004	103,000,000
5	2005	108,000,000
6	2006	113,000,000
7	2007	119,000,000
8	2008	126,000,000
9	2009	132,000,000
10	2010	139,000,000
11	2011	146,000,000
12	2012	153,000,000
13	2013	161,000,000
14	2014	170,000,000
15	2015	179,000,000
16	2016	189,000,000
17	2017	199,000,000
18	2018	210,000,000
19	2019	221,000,000
20	2020	233,000,000
21	2021	246,000,000
22	2022	260,000,000
23	2023	275,000,000
24	2024	275,000,000
25	2025	275,000,000
26	2026	279,000,000

1	2027	292,000,000
2	2028	307,000,000
3	2029	322,000,000
4	2030	338,000,000
5	2031	350,000,000
6	2032	350,000,000

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 Deposit",

1 has been deposited.

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

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

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

1 hereafter enacted, beginning on the first day of the first
2 calendar month to occur on or after the effective date of this
3 amendatory Act of the 98th General Assembly, 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 by
12 the Audit Bureau of the Department under the Use Tax Act, the
13 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 Of the remainder of the moneys received by the Department
17 pursuant to this Act, 75% shall be paid into the General
18 Revenue Fund of the State Treasury and 25% shall be reserved in
19 a special account and used only for the transfer to the Common
20 School Fund as part of the monthly transfer from the General
21 Revenue Fund in accordance with Section 8a of the State Finance
22 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 taxpayer's last Federal
4 income tax return. If the total receipts of the business as
5 reported in the Federal income tax return do not agree with the
6 gross receipts reported to the Department of Revenue for the
7 same period, the taxpayer shall attach to his annual return a
8 schedule showing a reconciliation of the 2 amounts and the
9 reasons for the difference. The taxpayer's annual return to the
10 Department shall also disclose the cost of goods sold by the
11 taxpayer during the year covered by such return, opening and
12 closing inventories of such goods for such year, cost of goods
13 used from stock or taken from stock and given away by the
14 taxpayer during such year, pay roll information of the
15 taxpayer's business during such year and any additional
16 reasonable information which the Department deems would be
17 helpful in determining the accuracy of the monthly, quarterly
18 or annual returns filed by such taxpayer as hereinbefore
19 provided for in this Section.

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

23 (i) Until January 1, 1994, the taxpayer shall be liable
24 for a penalty equal to 1/6 of 1% of the tax due from such
25 taxpayer under this Act during the period to be covered by
26 the annual return for each month or fraction of a month

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

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

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

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

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

26 Net revenue realized for a month shall be the revenue

1 collected by the State pursuant to this Act, less the amount
2 paid out during that month as refunds to taxpayers for
3 overpayment of liability.

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

12 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;
13 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; revised 9-9-13.)

14 (35 ILCS 115/12) (from Ch. 120, par. 439.112)

15 Sec. 12. All of the provisions of Sections 1d, 1e, 1f, 1i,
16 1j, 1j.1, 1k, 1m, 1n, 1o, 2-6, 2-12, 2-54, 2a, 2b, 2c, 3
17 (except as to the disposition by the Department of the tax
18 collected under this Act), 4 (except that the time limitation
19 provisions shall run from the date when the tax is due rather
20 than from the date when gross receipts are received), 5 (except
21 that the time limitation provisions on the issuance of notices
22 of tax liability shall run from the date when the tax is due
23 rather than from the date when gross receipts are received),
24 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5j, 5k, 5l, 7, 8, 9, 10, 11 and 12
25 of the "Retailers' Occupation Tax Act" which are not

1 inconsistent with this Act, and Section 3-7 of the Uniform
2 Penalty and Interest Act shall apply, as far as practicable, to
3 the subject matter of this Act to the same extent as if such
4 provisions were included herein.

5 (Source: P.A. 94-781, eff. 5-19-06; 94-1021, eff. 7-12-06;
6 95-331, eff. 8-21-07.)

7 Section 35. The Retailers' Occupation Tax Act is amended by
8 changing Section 3 and by adding Section 2-12 as follows:

9 (35 ILCS 120/2-12 new)

10 Sec. 2-12. Location where retailer is deemed to be engaged
11 in the business of selling. The purpose of this Section is to
12 specify where a retailer is deemed to be engaged in the
13 business of selling tangible personal property for the purposes
14 of this Act, the Use Tax Act, the Service Use Tax Act, and the
15 Service Occupation Tax Act, and for the purpose of collecting
16 any other local retailers' occupation tax administered by the
17 Department. This Section applies only with respect to the
18 particular selling activities described in the following
19 paragraphs. The provisions of this Section are not intended to,
20 and shall not be interpreted to, affect where a retailer is
21 deemed to be engaged in the business of selling with respect to
22 any activity that is not specifically described in the
23 following paragraphs.

24 (1) If a purchaser who is present at the retailer's

1 place of business, having no prior commitment to the
2 retailer, agrees to purchase and makes payment for tangible
3 personal property at the retailer's place of business, then
4 the transaction shall be deemed an over-the-counter sale
5 occurring at the retailer's same place of business where
6 the purchaser was present and made payment for that
7 tangible personal property if the retailer regularly
8 stocks the purchased tangible personal property or similar
9 tangible personal property in the quantity, or similar
10 quantity, for sale at the retailer's same place of business
11 and then either (i) the purchaser takes possession of the
12 tangible personal property at the same place of business or
13 (ii) the retailer delivers or arranges for the tangible
14 personal property to be delivered to the purchaser.

15 (2) If a purchaser, having no prior commitment to the
16 retailer, agrees to purchase tangible personal property
17 and makes payment over the phone, in writing, or via the
18 Internet and takes possession of the tangible personal
19 property at the retailer's place of business, then the sale
20 shall be deemed to have occurred at the retailer's place of
21 business where the purchaser takes possession of the
22 property if the retailer regularly stocks the item or
23 similar items in the quantity, or similar quantities,
24 purchased by the purchaser.

25 (3) A retailer is deemed to be engaged in the business
26 of selling food, beverages, or other tangible personal

1 property through a vending machine at the location where
2 the vending machine is located at the time the sale is made
3 if (i) the vending machine is a device operated by coin,
4 currency, credit card, token, coupon or similar device; (2)
5 the food, beverage or other tangible personal property is
6 contained within the vending machine and dispensed from the
7 vending machine; and (3) the purchaser takes possession of
8 the purchased food, beverage or other tangible personal
9 property immediately.

10 (4) Minerals. A producer of coal or other mineral mined
11 in Illinois is deemed to be engaged in the business of
12 selling at the place where the coal or other mineral mined
13 in Illinois is extracted from the earth. With respect to
14 minerals (i) the term "extracted from the earth" means the
15 location at which the coal or other mineral is extracted
16 from the mouth of the mine, and (ii) a "mineral" includes
17 not only coal, but also oil, sand, stone taken from a
18 quarry, gravel and any other thing commonly regarded as a
19 mineral and extracted from the earth. This paragraph does
20 not apply to coal or another mineral when it is delivered
21 or shipped by the seller to the purchaser at a point
22 outside Illinois so that the sale is exempt under the
23 United States Constitution as a sale in interstate or
24 foreign commerce.

25 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

6 1. The name of the seller;

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

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

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

22 5. Deductions allowed by law;

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

26 7. The amount of credit provided in Section 2d of this

1 Act;

2 8. The amount of tax due;

3 9. The signature of the taxpayer; and

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

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

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

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

1 September 1, 2004 shall be disallowed. Manufacturer's
2 Purchaser Credit reported on annual returns due on or after
3 January 1, 2005 will be disallowed for periods prior to
4 September 1, 2004. No Manufacturer's Purchase Credit may be
5 used after September 30, 2003 through August 31, 2004 to
6 satisfy any tax liability imposed under this Act, including any
7 audit liability.

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

15 1. The name of the seller;

16 2. The address of the principal place of business from
17 which he engages in the business of selling tangible
18 personal property at retail in this State;

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

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

26 5. The amount of tax due; and

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

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

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

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

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

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

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

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

26 Any taxpayer not required to make payments by electronic

1 funds transfer may make payments by electronic funds transfer
2 with the permission of the Department.

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

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

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

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

1 January 20 of the following year.

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

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

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

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

23 In addition, with respect to motor vehicles, watercraft,
24 aircraft, and trailers that are required to be registered with
25 an agency of this State, every retailer selling this kind of
26 tangible personal property shall file, with the Department,

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

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

1 to file returns on an annual basis.

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

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

1 traded-in property, if any; the amount allowed by the retailer
2 for the traded-in tangible personal property, if any, to the
3 extent to which Section 1 of this Act allows an exemption for
4 the value of traded-in property; the balance payable after
5 deducting such trade-in allowance from the total selling price;
6 the amount of tax due from the retailer with respect to such
7 transaction; the amount of tax collected from the purchaser by
8 the retailer on such transaction (or satisfactory evidence that
9 such tax is not due in that particular instance, if that is
10 claimed to be the fact); the place and date of the sale, a
11 sufficient identification of the property sold, and such other
12 information as the Department may reasonably 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 such
22 agency or State officer determine that this procedure will
23 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 officer
7 with whom, he must title or register the tangible personal
8 property that is involved (if titling or registration is
9 required) in support of such purchaser's application for an
10 Illinois certificate or other evidence of title or registration
11 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 of
22 the tax or proof of exemption made to the Department before the
23 retailer is willing to take these actions and such user has not
24 paid the tax to the retailer, such user may certify to the fact
25 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 return
25 filed on behalf of the limited liability company shall be
26 signed by a manager, member, or properly accredited agent of

1 the limited liability company.

2 Except as provided in this Section, the retailer filing the
3 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. Any prepayment made pursuant
11 to Section 2d of this Act shall be included in the amount on
12 which such 2.1% or 1.75% discount is computed. In the case of
13 retailers who report and pay the tax on a transaction by
14 transaction basis, as provided in this Section, such discount
15 shall be taken with each such tax remittance instead of when
16 such retailer files his periodic return. The Department may
17 disallow the discount for retailers whose certificate of
18 registration is revoked at the time the return is filed, but
19 only if the Department's decision to revoke the certificate of
20 registration has become final.

21 Before October 1, 2000, if the taxpayer's average monthly
22 tax liability to the Department under this Act, the Use Tax
23 Act, the Service Occupation Tax Act, and the Service Use Tax
24 Act, excluding any liability for prepaid sales tax to be
25 remitted in accordance with Section 2d of this Act, was \$10,000
26 or more during the preceding 4 complete calendar quarters, he

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

1 actual liability for the month or 27.5% of the taxpayer's
2 liability for the same calendar month of the preceding year. If
3 the month during which such tax liability is incurred begins on
4 or after January 1, 1987 and prior to January 1, 1988, each
5 payment shall be in an amount equal to 22.5% of the taxpayer's
6 actual liability for the month or 26.25% of the taxpayer's
7 liability for the same calendar month of the preceding year. If
8 the month during which such tax liability is incurred begins on
9 or after January 1, 1988, and prior to January 1, 1989, or
10 begins on or after January 1, 1996, each payment shall be in an
11 amount equal to 22.5% of the taxpayer's actual liability for
12 the month or 25% of the taxpayer's liability for the same
13 calendar month of the preceding year. If the month during which
14 such tax liability is incurred begins on or after January 1,
15 1989, and prior to January 1, 1996, each payment shall be in an
16 amount equal to 22.5% of the taxpayer's actual liability for
17 the month or 25% of the taxpayer's liability for the same
18 calendar month of the preceding year or 100% of the taxpayer's
19 actual liability for the quarter monthly reporting period. The
20 amount of such quarter monthly payments shall be credited
21 against the final tax liability of the taxpayer's return for
22 that month. Before October 1, 2000, once applicable, the
23 requirement of the making of quarter monthly payments to the
24 Department by taxpayers having an average monthly tax liability
25 of \$10,000 or more as determined in the manner provided above
26 shall continue until such taxpayer's average monthly liability

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

1 foreseeable future will fall below the \$20,000 threshold stated
2 above, then such taxpayer may petition the Department for a
3 change in such taxpayer's reporting status. The Department
4 shall change such taxpayer's reporting status unless it finds
5 that such change is seasonal in nature and not likely to be
6 long term. If any such quarter monthly payment is not paid at
7 the time or in the amount required by this Section, then the
8 taxpayer shall be liable for penalties and interest on the
9 difference between the minimum amount due as a payment and the
10 amount of such quarter monthly payment actually and timely
11 paid, except insofar as the taxpayer has previously made
12 payments for that month to the Department in excess of the
13 minimum payments previously due as provided in this Section.
14 The Department shall make reasonable rules and regulations to
15 govern the quarter monthly payment amount and quarter monthly
16 payment dates for taxpayers who file on other than a calendar
17 monthly basis.

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

1 month during which such liability is incurred. If the month
2 during which such tax liability is incurred began prior to the
3 effective date of this amendatory Act of 1985, each payment
4 shall be in an amount not less than 22.5% of the taxpayer's
5 actual liability under Section 2d. If the month during which
6 such tax liability is incurred begins on or after January 1,
7 1986, each payment shall be in an amount equal to 22.5% of the
8 taxpayer's actual liability for the month or 27.5% of the
9 taxpayer's liability for the same calendar month of the
10 preceding calendar year. If the month during which such tax
11 liability is incurred begins on or after January 1, 1987, each
12 payment shall be in an amount equal to 22.5% of the taxpayer's
13 actual liability for the month or 26.25% of the taxpayer's
14 liability for the same calendar month of the preceding year.
15 The amount of such quarter monthly payments shall be credited
16 against the final tax liability of the taxpayer's return for
17 that month filed under this Section or Section 2f, as the case
18 may be. Once applicable, the requirement of the making of
19 quarter monthly payments to the Department pursuant to this
20 paragraph shall continue until such taxpayer's average monthly
21 prepaid tax collections during the preceding 2 complete
22 calendar quarters is \$25,000 or less. If any such quarter
23 monthly payment is not paid at the time or in the amount
24 required, the taxpayer shall be liable for penalties and
25 interest on such difference, except insofar as the taxpayer has
26 previously made payments for that month in excess of the

1 minimum payments previously due.

2 The provisions of this paragraph apply on and after October
3 1, 2001. Without regard to whether a taxpayer is required to
4 make quarter monthly payments as specified above, any taxpayer
5 who is required by Section 2d of this Act to collect and remit
6 prepaid taxes and has collected prepaid taxes that average in
7 excess of \$20,000 per month during the preceding 4 complete
8 calendar quarters shall file a return with the Department as
9 required by Section 2f and shall make payments to the
10 Department on or before the 7th, 15th, 22nd and last day of the
11 month during which the liability is incurred. Each payment
12 shall be in an amount equal to 22.5% of the taxpayer's actual
13 liability for the month or 25% of the taxpayer's liability for
14 the same calendar month of the preceding year. The amount of
15 the quarter monthly payments shall be credited against the
16 final tax liability of the taxpayer's return for that month
17 filed under this Section or Section 2f, as the case may be.
18 Once applicable, the requirement of the making of quarter
19 monthly payments to the Department pursuant to this paragraph
20 shall continue until the taxpayer's average monthly prepaid tax
21 collections during the preceding 4 complete calendar quarters
22 (excluding the month of highest liability and the month of
23 lowest liability) is less than \$19,000 or until such taxpayer's
24 average monthly liability to the Department as computed for
25 each calendar quarter of the 4 preceding complete calendar
26 quarters is less than \$20,000. If any such quarter monthly

1 payment is not paid at the time or in the amount required, the
2 taxpayer shall be liable for penalties and interest on such
3 difference, except insofar as the taxpayer has previously made
4 payments for that month in excess of the minimum payments
5 previously due.

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

1 interest on such difference.

2 If a retailer of motor fuel is entitled to a credit under
3 Section 2d of this Act which exceeds the taxpayer's liability
4 to the Department under this Act for the month which the
5 taxpayer is filing a return, the Department shall issue the
6 taxpayer a credit memorandum for the excess.

7 Beginning January 1, 1990, each month the Department shall
8 pay into the Local Government Tax Fund, a special fund in the
9 State treasury which is hereby created, the net revenue
10 realized for the preceding month from the 1% tax on sales of
11 food for human consumption which is to be consumed off the
12 premises where it is sold (other than alcoholic beverages, soft
13 drinks and food which has been prepared for immediate
14 consumption) and prescription and nonprescription medicines,
15 drugs, medical appliances and insulin, urine testing
16 materials, syringes and needles used by diabetics.

17 Beginning January 1, 1990, each month the Department shall
18 pay into the County and Mass Transit District Fund, a special
19 fund in the State treasury which is hereby created, 4% of the
20 net revenue realized for the preceding month from the 6.25%
21 general rate.

22 Beginning August 1, 2000, each month the Department shall
23 pay into the County and Mass Transit District Fund 20% of the
24 net revenue realized for the preceding month from the 1.25%
25 rate on the selling price of motor fuel and gasohol. Beginning
26 September 1, 2010, each month the Department shall pay into the

1 County and Mass Transit District Fund 20% of the net revenue
2 realized for the preceding month from the 1.25% rate on the
3 selling price of sales tax holiday items.

4 Beginning January 1, 1990, each month the Department shall
5 pay into the Local Government Tax Fund 16% of the net revenue
6 realized for the preceding month from the 6.25% general rate on
7 the selling price of tangible personal property.

8 Beginning August 1, 2000, each month the Department shall
9 pay into the Local Government Tax Fund 80% of the net revenue
10 realized for the preceding month from the 1.25% rate on the
11 selling price of motor fuel and gasohol. Beginning September 1,
12 2010, each month the Department shall pay into the Local
13 Government Tax Fund 80% of the net revenue realized for the
14 preceding month from the 1.25% rate on the selling price of
15 sales tax holiday items.

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

23 Beginning July 1, 2011, each month the Department shall pay
24 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue
25 realized for the preceding month from the 6.25% general rate on
26 the selling price of sorbents used in Illinois in the process

1 of sorbent injection as used to comply with the Environmental
2 Protection Act or the federal Clean Air Act, but the total
3 payment into the Clean Air Act (CAA) Permit Fund under this Act
4 and the Use Tax Act shall not exceed \$2,000,000 in any fiscal
5 year.

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

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

1 may be, of the moneys received by the Department and required
2 to be paid into the Build Illinois Fund pursuant to this Act,
3 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
4 Act, and Section 9 of the Service Occupation Tax Act, such Acts
5 being hereinafter called the "Tax Acts" and such aggregate of
6 2.2% or 3.8%, as the case may be, of moneys being hereinafter
7 called the "Tax Act Amount", and (2) the amount transferred to
8 the Build Illinois Fund from the State and Local Sales Tax
9 Reform Fund shall be less than the Annual Specified Amount (as
10 hereinafter defined), an amount equal to the difference shall
11 be immediately paid into the Build Illinois Fund from other
12 moneys received by the Department pursuant to the Tax Acts; the
13 "Annual Specified Amount" means the amounts specified below for
14 fiscal years 1986 through 1993:

15	Fiscal Year	Annual Specified Amount
16	1986	\$54,800,000
17	1987	\$76,650,000
18	1988	\$80,480,000
19	1989	\$88,510,000
20	1990	\$115,330,000
21	1991	\$145,470,000
22	1992	\$182,730,000
23	1993	\$206,520,000;

24 and means the Certified Annual Debt Service Requirement (as
25 defined in Section 13 of the Build Illinois Bond Act) or the
26 Tax Act Amount, whichever is greater, for fiscal year 1994 and

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

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

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

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

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

1	2011	146,000,000
2	2012	153,000,000
3	2013	161,000,000
4	2014	170,000,000
5	2015	179,000,000
6	2016	189,000,000
7	2017	199,000,000
8	2018	210,000,000
9	2019	221,000,000
10	2020	233,000,000
11	2021	246,000,000
12	2022	260,000,000
13	2023	275,000,000
14	2024	275,000,000
15	2025	275,000,000
16	2026	279,000,000
17	2027	292,000,000
18	2028	307,000,000
19	2029	322,000,000
20	2030	338,000,000
21	2031	350,000,000
22	2032	350,000,000

23 and
24 each fiscal year
25 thereafter that bonds
26 are outstanding under

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

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

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

26 Subject to payment of amounts into the Build Illinois Fund

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

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

1 the cash receipts collected during the preceding fiscal year by
2 the Audit Bureau of the Department under the Use Tax Act, the
3 Service Use Tax Act, the Service Occupation Tax Act, the
4 Retailers' Occupation Tax Act, and associated local occupation
5 and use taxes administered by the Department.

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

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

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

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

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

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

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

1 accordingly. The annual return form prescribed by the
2 Department shall include a warning that the person signing the
3 return may be liable for perjury.

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

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

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

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

26 Any person who promotes, organizes, provides retail

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

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

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

11 (Source: P.A. 97-95, eff. 7-12-11; 97-333, eff. 8-12-11; 98-24,
12 eff. 6-19-13; 98-109, eff. 7-25-13; 98-496, eff. 1-1-14;
13 revised 9-9-13.)

14 Section 40. The Telecommunications Excise Tax Act is
15 amended by changing Section 6 as follows:

16 (35 ILCS 630/6) (from Ch. 120, par. 2006)

17 Sec. 6. Except as provided hereinafter in this Section, on
18 or before the last day of each month, each retailer maintaining
19 a place of business in this State shall make a return to the
20 Department for the preceding calendar month, stating:

21 1. His name;

22 2. The address of his principal place of business, or
23 the address of the principal place of business (if that is
24 a different address) from which he engages in the business

1 of transmitting telecommunications;

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

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

7 5. Deductions allowed by law;

8 6. Gross charges which were billed by him during the
9 preceding calendar month and upon the basis of which the
10 tax is imposed;

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

12 8. Such other reasonable information as the Department
13 may require.

14 Any taxpayer required to make payments under this Section
15 may make the payments by electronic funds transfer. The
16 Department shall adopt rules necessary to effectuate a program
17 of electronic funds transfer. Any taxpayer who has average
18 monthly tax billings due to the Department under this Act and
19 the Simplified Municipal Telecommunications Tax Act that
20 exceed \$1,000 shall make all payments by electronic funds
21 transfer as required by rules of the Department and shall file
22 the return required by this Section by electronic means as
23 required by rules of the Department.

24 If the retailer's average monthly tax billings due to the
25 Department under this Act and the Simplified Municipal
26 Telecommunications Tax Act do not exceed \$1,000, the Department

1 may authorize his returns to be filed on a quarter annual
2 basis, with the return for January, February and March of a
3 given year being due by April 30 of such year; with the return
4 for April, May and June of a given year being due by July 31st
5 of such year; with the return for July, August and September of
6 a given year being due by October 31st of such year; and with
7 the return of October, November and December of a given year
8 being due by January 31st 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 billings due to the Department under this Act and the
12 Simplified Municipal Telecommunications Tax Act do not exceed
13 \$400, the Department may authorize his or her return to be
14 filed on an annual basis, with the return for a given year
15 being due by January 31st of the following year.

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

23 In making such return, the retailer shall determine the
24 value of any consideration other than money received by him and
25 he shall include such value in his return. Such determination
26 shall be subject to review and revision by the Department in

1 the manner hereinafter provided for the correction of returns.

2 Each retailer whose average monthly liability to the
3 Department under this Article and the Simplified Municipal
4 Telecommunications Tax Act was \$25,000 or more during the
5 preceding calendar year, excluding the month of highest
6 liability and the month of lowest liability in such calendar
7 year, and who is not operated by a unit of local government,
8 shall make estimated payments to the Department on or before
9 the 7th, 15th, 22nd and last day of the month during which tax
10 collection liability to the Department is incurred in an amount
11 not less than the lower of either 22.5% of the retailer's
12 actual tax collections for the month or 25% of the retailer's
13 actual tax collections for the same calendar month of the
14 preceding year. The amount of such quarter monthly payments
15 shall be credited against the final liability of the retailer's
16 return for that month. Any outstanding credit, approved by the
17 Department, arising from the retailer's overpayment of its
18 final liability for any month may be applied to reduce the
19 amount of any subsequent quarter monthly payment or credited
20 against the final liability of the retailer's return for any
21 subsequent month. If any quarter monthly payment is not paid at
22 the time or in the amount required by this Section, the
23 retailer shall be liable for penalty and interest on the
24 difference between the minimum amount due as a payment and the
25 amount of such payment actually and timely paid, except insofar
26 as the retailer has previously made payments for that month to

1 the Department in excess of the minimum payments previously
2 due.

3 The retailer making the return herein provided for shall,
4 at the time of making such return, pay to the Department the
5 amount of tax herein imposed, less a discount of 1% which is
6 allowed to reimburse the retailer for the expenses incurred in
7 keeping records, billing the customer, preparing and filing
8 returns, remitting the tax, and supplying data to the
9 Department upon request. No discount may be claimed by a
10 retailer on returns not timely filed and for taxes not timely
11 remitted.

12 On and after the effective date of this Article of 1985,
13 ~~\$1,000,000~~ of the moneys received by the Department of Revenue
14 pursuant to this Article, other than moneys received pursuant
15 to the additional taxes imposed by Public Act 90-548:

16 (1) \$1,000,000 shall be paid each month into the Common
17 School Fund;

18 (2) beginning on the first day of the first calendar
19 month to occur on or after the effective date of this
20 amendatory Act of the 98th General Assembly, an amount
21 equal to 1/12 of 5% of the cash receipts collected during
22 the preceding fiscal year by the Audit Bureau of the
23 Department from the tax under this Act and the Simplified
24 Municipal Telecommunications Tax Act shall be paid each
25 month into the Tax Compliance and Administration Fund;
26 those moneys shall be used, subject to appropriation, to

1 fund additional auditors and compliance personnel at the
2 Department of Revenue; and

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

5 On and after February 1, 1998, however, of the moneys
6 received by the Department of Revenue pursuant to the
7 additional taxes imposed by Public Act 90-548, ~~this amendatory~~
8 ~~Act of 1997~~ one-half shall be deposited into the School
9 Infrastructure Fund and one-half shall be deposited into the
10 Common School Fund. On and after the effective date of this
11 amendatory Act of the 91st General Assembly, if in any fiscal
12 year the total of the moneys deposited into the School
13 Infrastructure Fund under this Act is less than the total of
14 the moneys deposited into that Fund from the additional taxes
15 imposed by Public Act 90-548 during fiscal year 1999, then, as
16 soon as possible after the close of the fiscal year, the
17 Comptroller shall order transferred and the Treasurer shall
18 transfer from the General Revenue Fund to the School
19 Infrastructure Fund an amount equal to the difference between
20 the fiscal year total deposits and the total amount deposited
21 into the Fund in fiscal year 1999.

22 (Source: P.A. 91-541, eff. 8-13-99; 91-870, 6-22-00; 92-526,
23 eff. 1-1-03.)

24 Section 45. The Telecommunications Infrastructure
25 Maintenance Fee Act is amended by changing Section 25 as

1 follows:

2 (35 ILCS 635/25)

3 Sec. 25. Collection, enforcement, and administration of
4 State telecommunications infrastructure maintenance fees.

5 (a) A telecommunications retailer shall charge each
6 customer an additional charge equal to the State infrastructure
7 maintenance fee attributable to that customer's service
8 address. Such additional charge shall be shown separately on
9 the bill to each customer.

10 (b) The State infrastructure maintenance fee shall be
11 designated as a replacement for the personal property tax and
12 shall be remitted by the telecommunications retailer to the
13 Department; provided, however, that the telecommunications
14 retailer may retain an amount not to exceed 2% of the State
15 infrastructure maintenance fee paid to the Department, with a
16 timely paid and timely filed return to reimburse itself for
17 expenses incurred in collecting, accounting for, and remitting
18 the fee.

19 Beginning on the first day of the first calendar month to
20 occur on or after the effective date of this amendatory Act of
21 the 98th General Assembly, an amount equal to 1/12 of 5% of the
22 cash receipts collected during the preceding fiscal year by the
23 Audit Bureau of the Department from the tax under this Act
24 shall be paid each month into the Tax Compliance and
25 Administration Fund to be used, subject to appropriation, to

1 fund additional auditors and compliance personnel at the
2 Department of Revenue. All remaining amounts herein remitted to
3 the Department shall be paid into ~~transferred to~~ the Personal
4 Property Tax Replacement Fund in the State Treasury.

5 (Source: P.A. 92-526, eff. 1-1-03.)

6 Section 55. The Counties Code is amended by changing
7 Section 5-1014.3 as follows:

8 (55 ILCS 5/5-1014.3)

9 Sec. 5-1014.3. Agreements to share or rebate occupation
10 taxes.

11 (a) On and after June 1, 2004, a county board shall not
12 enter into any agreement to share or rebate any portion of
13 retailers' occupation taxes generated by retail sales of
14 tangible personal property if: (1) the tax on those retail
15 sales, absent the agreement, would have been paid to another
16 unit of local government; and (2) the retailer maintains,
17 within that other unit of local government, a retail location
18 from which the tangible personal property is delivered to
19 purchasers, or a warehouse from which the tangible personal
20 property is delivered to purchasers. Any unit of local
21 government denied retailers' occupation tax revenue because of
22 an agreement that violates this Section may file an action in
23 circuit court against only the county. Any agreement entered
24 into prior to June 1, 2004 is not affected by this amendatory

1 Act of the 93rd General Assembly. Any unit of local government
2 that prevails in the circuit court action is entitled to
3 damages in the amount of the tax revenue it was denied as a
4 result of the agreement, statutory interest, costs, reasonable
5 attorney's fees, and an amount equal to 50% of the tax.

6 (b) On and after the effective date of this amendatory Act
7 of the 93rd General Assembly, a home rule unit shall not enter
8 into any agreement prohibited by this Section. This Section is
9 a denial and limitation of home rule powers and functions under
10 subsection (g) of Section 6 of Article VII of the Illinois
11 Constitution.

12 (c) Any county that enters into an agreement to share or
13 rebate any portion of retailers' occupation taxes generated by
14 retail sales of tangible personal property must complete and
15 submit a report by electronic filing to the Department of
16 Revenue within 30 days after the execution of the agreement.
17 Any county that has entered into such an agreement before the
18 effective date of this amendatory Act of the 97th General
19 Assembly that has not been terminated or expired as of the
20 effective date of this amendatory Act of the 97th General
21 Assembly shall submit a report with respect to the agreements
22 within 90 days after the effective date of this amendatory Act
23 of the 97th General Assembly.

24 Any agreement entered into after the effective date of this
25 amendatory Act of the 98th General Assembly is not valid until
26 the county entering into the agreement complies with the

1 requirements set forth in this subsection. Any county that
2 fails to comply with the requirements set forth in this
3 subsection within 30 days after the execution of the agreement
4 shall be responsible for paying to the Department of Revenue a
5 delinquency penalty of \$20 per day for each day the county
6 fails to submit a report by electronic filing to the Department
7 of Revenue. A county that has previously failed to report an
8 agreement in effect on the effective date of this subsection
9 will begin to accrue a delinquency penalty for each day the
10 agreement remains unreported beginning on the effective date of
11 this subsection. The Department of Revenue may adopt rules to
12 implement and administer these penalties.

13 (d) The report described in this Section shall be made on a
14 form to be supplied by the Department of Revenue and shall
15 contain the following:

16 (1) the names of the county and the business entering
17 into the agreement;

18 (2) the location or locations of the business within
19 the county;

20 (3) a statement, to be answered in the affirmative or
21 negative, as to whether or not the company maintains
22 additional places of business in the State other than those
23 described pursuant to paragraph (2);

24 (4) the terms of the agreement, including (i) the
25 manner in which the amount of any retailers' occupation tax
26 to be shared, rebated, or refunded is to be determined each

1 year for the duration of the agreement, (ii) the duration
2 of the agreement, and (iii) the name of any business who is
3 not a party to the agreement but who directly or indirectly
4 receives a share, refund, or rebate of the retailers'
5 occupation tax; and

6 (5) a copy of the agreement to share or rebate any
7 portion of retailers' occupation taxes generated by retail
8 sales of tangible personal property.

9 An updated report must be filed by the county within 30
10 days after the execution of any amendment made to an agreement.

11 Reports filed with the Department pursuant to this Section
12 shall not constitute tax returns.

13 (e) The Department and the county shall redact the sales
14 figures, the amount of sales tax collected, and the amount of
15 sales tax rebated prior to disclosure of information contained
16 in a report required by this Section or the Freedom of
17 Information Act. The information redacted shall be exempt from
18 the provisions of the Freedom of Information Act.

19 (f) All reports, except the copy of the agreement, required
20 to be filed with the Department of Revenue pursuant to this
21 Section shall be posted on the Department's website within 6
22 months after the effective date of this amendatory Act of the
23 97th General Assembly. The website shall be updated on a
24 monthly basis to include newly received reports.

25 (Source: P.A. 97-976, eff. 1-1-13; 98-463, eff. 8-16-13.)

1 Section 60. The Illinois Municipal Code is amended by
2 changing Section 8-11-21 as follows:

3 (65 ILCS 5/8-11-21)

4 Sec. 8-11-21. Agreements to share or rebate occupation
5 taxes.

6 (a) On and after June 1, 2004, the corporate authorities of
7 a municipality shall not enter into any agreement to share or
8 rebate any portion of retailers' occupation taxes generated by
9 retail sales of tangible personal property if: (1) the tax on
10 those retail sales, absent the agreement, would have been paid
11 to another unit of local government; and (2) the retailer
12 maintains, within that other unit of local government, a retail
13 location from which the tangible personal property is delivered
14 to purchasers, or a warehouse from which the tangible personal
15 property is delivered to purchasers. Any unit of local
16 government denied retailers' occupation tax revenue because of
17 an agreement that violates this Section may file an action in
18 circuit court against only the municipality. Any agreement
19 entered into prior to June 1, 2004 is not affected by this
20 amendatory Act of the 93rd General Assembly. Any unit of local
21 government that prevails in the circuit court action is
22 entitled to damages in the amount of the tax revenue it was
23 denied as a result of the agreement, statutory interest, costs,
24 reasonable attorney's fees, and an amount equal to 50% of the
25 tax.

1 (b) On and after the effective date of this amendatory Act
2 of the 93rd General Assembly, a home rule unit shall not enter
3 into any agreement prohibited by this Section. This Section is
4 a denial and limitation of home rule powers and functions under
5 subsection (g) of Section 6 of Article VII of the Illinois
6 Constitution.

7 (c) Any municipality that enters into an agreement to share
8 or rebate any portion of retailers' occupation taxes generated
9 by retail sales of tangible personal property must complete and
10 submit a report by electronic filing to the Department of
11 Revenue within 30 days after the execution of the agreement.
12 Any municipality that has entered into such an agreement before
13 the effective date of this amendatory Act of the 97th General
14 Assembly that has not been terminated or expired as of the
15 effective date of this amendatory Act of the 97th General
16 Assembly shall submit a report with respect to the agreements
17 within 90 days after the effective date of this amendatory Act
18 of the 97th General Assembly.

19 Any agreement entered into on or after the effective date
20 of this amendatory Act of the 98th General Assembly is not
21 valid until the municipality entering into the agreement
22 complies with the requirements set forth in this subsection.
23 Any municipality that fails to comply with the requirements set
24 forth in this subsection within the 30 days after the execution
25 of the agreement shall be responsible for paying to the
26 Department of Revenue a delinquency penalty of \$20 per day for

1 each day the municipality fails to submit a report by
2 electronic filing to the Department of Revenue. A municipality
3 that has previously failed to report an agreement in effect on
4 the effective date of this subsection will begin to accrue a
5 delinquency penalty for each day the agreement remains
6 unreported beginning on the effective date of this subsection.
7 The Department of Revenue may adopt rules to implement and
8 administer these penalties.

9 (d) The report described in this Section shall be made on a
10 form to be supplied by the Department of Revenue and shall
11 contain the following:

12 (1) the names of the municipality and the business
13 entering into the agreement;

14 (2) the location or locations of the business within
15 the municipality;

16 (3) a statement, to be answered in the affirmative or
17 negative, as to whether or not the company maintains
18 additional places of business in the State other than those
19 described pursuant to paragraph (2);

20 (4) the terms of the agreement, including (i) the
21 manner in which the amount of any retailers' occupation tax
22 to be shared, rebated, or refunded is to be determined each
23 year for the duration of the agreement, (ii) the duration
24 of the agreement, and (iii) the name of any business who is
25 not a party to the agreement but who directly or indirectly
26 receives a share, refund, or rebate of the retailers'

1 occupation tax; and

2 (5) a copy of the agreement to share or rebate any
3 portion of retailers' occupation taxes generated by retail
4 sales of tangible personal property.

5 An updated report must be filed by the municipality within
6 30 days after the execution of any amendment made to an
7 agreement.

8 Reports filed with the Department pursuant to this Section
9 shall not constitute tax returns.

10 (e) The Department and the municipality shall redact the
11 sales figures, the amount of sales tax collected, and the
12 amount of sales tax rebated prior to disclosure of information
13 contained in a report required by this Section or the Freedom
14 of Information Act. The information redacted shall be exempt
15 from the provisions of the Freedom of Information Act.

16 (f) All reports, except the copy of the agreement, required
17 to be filed with the Department of Revenue pursuant to this
18 Section shall be posted on the Department's website within 6
19 months after the effective date of this amendatory Act of the
20 97th General Assembly. The website shall be updated on a
21 monthly basis to include newly received reports.

22 (Source: P.A. 97-976, eff. 1-1-13; 98-463, eff. 8-16-13.)".

23 Section 65. The Civic Center Code is amended by changing
24 Section 245-12 as follows:

1 (70 ILCS 200/245-12)

2 Sec. 245-12. Use and occupation taxes.

3 (a) The Authority may adopt a resolution that authorizes a
4 referendum on the question of whether the Authority shall be
5 authorized to impose a retailers' occupation tax, a service
6 occupation tax, and a use tax in one-quarter percent increments
7 at a rate not to exceed 1%. The Authority shall certify the
8 question to the proper election authorities who shall submit
9 the question to the voters of the metropolitan area at the next
10 regularly scheduled election in accordance with the general
11 election law. The question shall be in substantially the
12 following form:

13 "Shall the Salem Civic Center Authority be authorized to
14 impose a retailers' occupation tax, a service occupation
15 tax, and a use tax at the rate of (rate) for the sole
16 purpose of obtaining funds for the support, construction,
17 maintenance, or financing of a facility of the Authority?"

18 Votes shall be recorded as "yes" or "no". If a majority of
19 all votes cast on the proposition are in favor of the
20 proposition, the Authority is authorized to impose the tax.

21 (b) The Authority shall impose the retailers' occupation
22 tax upon all persons engaged in the business of selling
23 tangible personal property at retail in the metropolitan area,
24 at the rate approved by referendum, on the gross receipts from
25 the sales made in the course of such business within the
26 metropolitan area. The tax imposed under this Section and all

1 civil penalties that may be assessed as an incident thereof
2 shall be collected and enforced by the Department of Revenue.
3 The Department has full power to administer and enforce this
4 Section; to collect all taxes and penalties so collected in the
5 manner provided in this Section; and to determine all rights to
6 credit memoranda arising on account of the erroneous payment of
7 tax or penalty hereunder. In the administration of, and
8 compliance with, this Section, the Department and persons who
9 are subject to this Section shall (i) have the same rights,
10 remedies, privileges, immunities, powers and duties, (ii) be
11 subject to the same conditions, restrictions, limitations,
12 penalties, exclusions, exemptions, and definitions of terms,
13 and (iii) employ the same modes of procedure as are prescribed
14 in Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 1k, 1m, 1n, 2,
15 2-5, 2-5.5, 2-10 (in respect to all provisions therein other
16 than the State rate of tax), 2-12, 2-15 through 2-70, 2a, 2b,
17 2c, 3 (except as to the disposition of taxes and penalties
18 collected and provisions related to quarter monthly payments),
19 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c,
20 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation
21 Tax Act and Section 3-7 of the Uniform Penalty and Interest
22 Act, as fully as if those provisions were set forth in this
23 subsection.

24 Persons subject to any tax imposed under this subsection
25 may reimburse themselves for their seller's tax liability by
26 separately stating the tax as an additional charge, which

1 charge may be stated in combination, in a single amount, with
2 State taxes that sellers are required to collect, in accordance
3 with such bracket schedules as the Department may prescribe.

4 Whenever the Department determines that a refund should be
5 made under this subsection to a claimant instead of issuing a
6 credit memorandum, the Department shall notify the State
7 Comptroller, who shall cause the warrant to be drawn for the
8 amount specified, and to the person named, in the notification
9 from the Department. The refund shall be paid by the State
10 Treasurer out of the tax fund referenced under paragraph (g) of
11 this Section.

12 If a tax is imposed under this subsection (b), a tax shall
13 also be imposed at the same rate under subsections (c) and (d)
14 of this Section.

15 For the purpose of determining whether a tax authorized
16 under this Section is applicable, a retail sale, by a producer
17 of coal or other mineral mined in Illinois, is a sale at retail
18 at the place where the coal or other mineral mined in Illinois
19 is extracted from the earth. This paragraph does not apply to
20 coal or other mineral when it is delivered or shipped by the
21 seller to the purchaser at a point outside Illinois so that the
22 sale is exempt under the Federal Constitution as a sale in
23 interstate or foreign commerce.

24 Nothing in this Section shall be construed to authorize the
25 Authority to impose a tax upon the privilege of engaging in any
26 business which under the Constitution of the United States may

1 not be made the subject of taxation by this State.

2 (c) If a tax has been imposed under subsection (b), a
3 service occupation tax shall also be imposed at the same rate
4 upon all persons engaged, in the metropolitan area, in the
5 business of making sales of service, who, as an incident to
6 making those sales of service, transfer tangible personal
7 property within the metropolitan area as an incident to a sale
8 of service. The tax imposed under this subsection and all civil
9 penalties that may be assessed as an incident thereof shall be
10 collected and enforced by the Department of Revenue. The
11 Department has full power to administer and enforce this
12 paragraph; to collect all taxes and penalties due hereunder; to
13 dispose of taxes and penalties so collected in the manner
14 hereinafter provided; and to determine all rights to credit
15 memoranda arising on account of the erroneous payment of tax or
16 penalty hereunder. In the administration of, and compliance
17 with this paragraph, the Department and persons who are subject
18 to this paragraph shall (i) have the same rights, remedies,
19 privileges, immunities, powers, and duties, (ii) be subject to
20 the same conditions, restrictions, limitations, penalties,
21 exclusions, exemptions, and definitions of terms, and (iii)
22 employ the same modes of procedure as are prescribed in
23 Sections 2 (except that the reference to State in the
24 definition of supplier maintaining a place of business in this
25 State shall mean the metropolitan area), 2a, 2b, 3 through 3-55
26 (in respect to all provisions therein other than the State rate

1 of tax), 4 (except that the reference to the State shall be to
2 the Authority), 5, 7, 8 (except that the jurisdiction to which
3 the tax shall be a debt to the extent indicated in that Section
4 8 shall be the Authority), 9 (except as to the disposition of
5 taxes and penalties collected, and except that the returned
6 merchandise credit for this tax may not be taken against any
7 State tax), 11, 12 (except the reference therein to Section 2b
8 of the Retailers' Occupation Tax Act), 13 (except that any
9 reference to the State shall mean the Authority), 15, 16, 17,
10 18, 19 and 20 of the Service Occupation Tax Act and Section 3-7
11 of the Uniform Penalty and Interest Act, as fully as if those
12 provisions were set forth herein.

13 Persons subject to any tax imposed under the authority
14 granted in this subsection may reimburse themselves for their
15 serviceman's tax liability by separately stating the tax as an
16 additional charge, which charge may be stated in combination,
17 in a single amount, with State tax that servicemen are
18 authorized to collect under the Service Use Tax Act, in
19 accordance with such bracket schedules as the Department may
20 prescribe.

21 Whenever the Department determines that a refund should be
22 made under this subsection to a claimant instead of issuing a
23 credit memorandum, the Department shall notify the State
24 Comptroller, who shall cause the warrant to be drawn for the
25 amount specified, and to the person named, in the notification
26 from the Department. The refund shall be paid by the State

1 Treasurer out of the tax fund referenced under paragraph (g) of
2 this Section.

3 Nothing in this paragraph shall be construed to authorize
4 the Authority to impose a tax upon the privilege of engaging in
5 any business which under the Constitution of the United States
6 may not be made the subject of taxation by the State.

7 (d) If a tax has been imposed under subsection (b), a use
8 tax shall also be imposed at the same rate upon the privilege
9 of using, in the metropolitan area, any item of tangible
10 personal property that is purchased outside the metropolitan
11 area at retail from a retailer, and that is titled or
12 registered at a location within the metropolitan area with an
13 agency of this State's government. "Selling price" is defined
14 as in the Use Tax Act. The tax shall be collected from persons
15 whose Illinois address for titling or registration purposes is
16 given as being in the metropolitan area. The tax shall be
17 collected by the Department of Revenue for the Authority. The
18 tax must be paid to the State, or an exemption determination
19 must be obtained from the Department of Revenue, before the
20 title or certificate of registration for the property may be
21 issued. The tax or proof of exemption may be transmitted to the
22 Department by way of the State agency with which, or the State
23 officer with whom, the tangible personal property must be
24 titled or registered if the Department and the State agency or
25 State officer determine that this procedure will expedite the
26 processing of applications for title or registration.

1 The Department has full power to administer and enforce
2 this paragraph; to collect all taxes, penalties and interest
3 due hereunder; to dispose of taxes, penalties and interest so
4 collected in the manner hereinafter provided; and to determine
5 all rights to credit memoranda or refunds arising on account of
6 the erroneous payment of tax, penalty or interest hereunder. In
7 the administration of, and compliance with, this subsection,
8 the Department and persons who are subject to this paragraph
9 shall (i) have the same rights, remedies, privileges,
10 immunities, powers, and duties, (ii) be subject to the same
11 conditions, restrictions, limitations, penalties, exclusions,
12 exemptions, and definitions of terms, and (iii) employ the same
13 modes of procedure as are prescribed in Sections 2 (except the
14 definition of "retailer maintaining a place of business in this
15 State"), 3, 3-5, 3-10, 3-45, 3-55, 3-65, 3-70, 3-85, 3a, 4, 6,
16 7, 8 (except that the jurisdiction to which the tax shall be a
17 debt to the extent indicated in that Section 8 shall be the
18 Authority), 9 (except provisions relating to quarter monthly
19 payments), 10, 11, 12, 12a, 12b, 13, 14, 15, 19, 20, 21, and 22
20 of the Use Tax Act and Section 3-7 of the Uniform Penalty and
21 Interest Act, that are not inconsistent with this paragraph, as
22 fully as if those provisions were set forth herein.

23 Whenever the Department determines that a refund should be
24 made under this subsection to a claimant instead of issuing a
25 credit memorandum, the Department shall notify the State
26 Comptroller, who shall cause the order to be drawn for the

1 amount specified, and to the person named, in the notification
2 from the Department. The refund shall be paid by the State
3 Treasurer out of the tax fund referenced under paragraph (g) of
4 this Section.

5 (e) A certificate of registration issued by the State
6 Department of Revenue to a retailer under the Retailers'
7 Occupation Tax Act or under the Service Occupation Tax Act
8 shall permit the registrant to engage in a business that is
9 taxed under the tax imposed under paragraphs (b), (c), or (d)
10 of this Section and no additional registration shall be
11 required. A certificate issued under the Use Tax Act or the
12 Service Use Tax Act shall be applicable with regard to any tax
13 imposed under paragraph (c) of this Section.

14 (f) The results of any election authorizing a proposition
15 to impose a tax under this Section or effecting a change in the
16 rate of tax shall be certified by the proper election
17 authorities and filed with the Illinois Department on or before
18 the first day of April. In addition, an ordinance imposing,
19 discontinuing, or effecting a change in the rate of tax under
20 this Section shall be adopted and a certified copy thereof
21 filed with the Department on or before the first day of April.
22 After proper receipt of such certifications, the Department
23 shall proceed to administer and enforce this Section as of the
24 first day of July next following such adoption and filing.

25 (g) The Department of Revenue shall, upon collecting any
26 taxes and penalties as provided in this Section, pay the taxes

1 and penalties over to the State Treasurer as trustee for the
2 Authority. The taxes and penalties shall be held in a trust
3 fund outside the State Treasury. On or before the 25th day of
4 each calendar month, the Department of Revenue shall prepare
5 and certify to the Comptroller of the State of Illinois the
6 amount to be paid to the Authority, which shall be the balance
7 in the fund, less any amount determined by the Department to be
8 necessary for the payment of refunds. Within 10 days after
9 receipt by the Comptroller of the certification of the amount
10 to be paid to the Authority, the Comptroller shall cause an
11 order to be drawn for payment for the amount in accordance with
12 the directions contained in the certification. Amounts
13 received from the tax imposed under this Section shall be used
14 only for the support, construction, maintenance, or financing
15 of a facility of the Authority.

16 (h) When certifying the amount of a monthly disbursement to
17 the Authority under this Section, the Department shall increase
18 or decrease the amounts by an amount necessary to offset any
19 miscalculation of previous disbursements. The offset amount
20 shall be the amount erroneously disbursed within the previous 6
21 months from the time a miscalculation is discovered.

22 (i) This Section may be cited as the Salem Civic Center Use
23 and Occupation Tax Law.

24 (Source: P.A. 90-328, eff. 1-1-98.)

25 Section 70. The Metro-East Park and Recreation District Act

1 is amended by changing Section 30 as follows:

2 (70 ILCS 1605/30)

3 Sec. 30. Taxes.

4 (a) The board shall impose a tax upon all persons engaged
5 in the business of selling tangible personal property, other
6 than personal property titled or registered with an agency of
7 this State's government, at retail in the District on the gross
8 receipts from the sales made in the course of business. This
9 tax shall be imposed only at the rate of one-tenth of one per
10 cent.

11 This additional tax may not be imposed on the sales of food
12 for human consumption that is to be consumed off the premises
13 where it is sold (other than alcoholic beverages, soft drinks,
14 and food which has been prepared for immediate consumption) and
15 prescription and non-prescription medicines, drugs, medical
16 appliances, and insulin, urine testing materials, syringes,
17 and needles used by diabetics. The tax imposed by the Board
18 under this Section and all civil penalties that may be assessed
19 as an incident of the tax shall be collected and enforced by
20 the Department of Revenue. The certificate of registration that
21 is issued by the Department to a retailer under the Retailers'
22 Occupation Tax Act shall permit the retailer to engage in a
23 business that is taxable without registering separately with
24 the Department under an ordinance or resolution under this
25 Section. The Department has full power to administer and

1 enforce this Section, to collect all taxes and penalties due
2 under this Section, to dispose of taxes and penalties so
3 collected in the manner provided in this Section, and to
4 determine all rights to credit memoranda arising on account of
5 the erroneous payment of a tax or penalty under this Section.
6 In the administration of and compliance with this Section, the
7 Department and persons who are subject to this Section shall
8 (i) have the same rights, remedies, privileges, immunities,
9 powers, and duties, (ii) be subject to the same conditions,
10 restrictions, limitations, penalties, and definitions of
11 terms, and (iii) employ the same modes of procedure as are
12 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,
13 1n, 2, 2-5, 2-5.5, 2-10 (in respect to all provisions contained
14 in those Sections other than the State rate of tax), 2-12, 2-15
15 through 2-70, 2a, 2b, 2c, 3 (except provisions relating to
16 transaction returns and quarter monthly payments), 4, 5, 5a,
17 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8,
18 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act
19 and the Uniform Penalty and Interest Act as if those provisions
20 were set forth in this Section.

21 Persons subject to any tax imposed under the authority
22 granted in this Section may reimburse themselves for their
23 sellers' tax liability by separately stating the tax as an
24 additional charge, which charge may be stated in combination,
25 in a single amount, with State tax which sellers are required
26 to collect under the Use Tax Act, pursuant to such bracketed

1 schedules as the Department may prescribe.

2 Whenever the Department determines that a refund should be
3 made under this Section to a claimant instead of issuing a
4 credit memorandum, the Department shall notify the State
5 Comptroller, who shall cause the order to be drawn for the
6 amount specified and to the person named in the notification
7 from the Department. The refund shall be paid by the State
8 Treasurer out of the State Metro-East Park and Recreation
9 District Fund.

10 (b) If a tax has been imposed under subsection (a), a
11 service occupation tax shall also be imposed at the same rate
12 upon all persons engaged, in the District, in the business of
13 making sales of service, who, as an incident to making those
14 sales of service, transfer tangible personal property within
15 the District as an incident to a sale of service. This tax may
16 not be imposed on sales of food for human consumption that is
17 to be consumed off the premises where it is sold (other than
18 alcoholic beverages, soft drinks, and food prepared for
19 immediate consumption) and prescription and non-prescription
20 medicines, drugs, medical appliances, and insulin, urine
21 testing materials, syringes, and needles used by diabetics. The
22 tax imposed under this subsection and all civil penalties that
23 may be assessed as an incident thereof shall be collected and
24 enforced by the Department of Revenue. The Department has full
25 power to administer and enforce this subsection; to collect all
26 taxes and penalties due hereunder; to dispose of taxes and

1 penalties so collected in the manner hereinafter provided; and
2 to determine all rights to credit memoranda arising on account
3 of the erroneous payment of tax or penalty hereunder. In the
4 administration of, and compliance with this subsection, the
5 Department and persons who are subject to this paragraph shall
6 (i) have the same rights, remedies, privileges, immunities,
7 powers, and duties, (ii) be subject to the same conditions,
8 restrictions, limitations, penalties, exclusions, exemptions,
9 and definitions of terms, and (iii) employ the same modes of
10 procedure as are prescribed in Sections 2 (except that the
11 reference to State in the definition of supplier maintaining a
12 place of business in this State shall mean the District), 2a,
13 2b, 2c, 3 through 3-50 (in respect to all provisions therein
14 other than the State rate of tax), 4 (except that the reference
15 to the State shall be to the District), 5, 7, 8 (except that
16 the jurisdiction to which the tax shall be a debt to the extent
17 indicated in that Section 8 shall be the District), 9 (except
18 as to the disposition of taxes and penalties collected), 10,
19 11, 12 (except the reference therein to Section 2b of the
20 Retailers' Occupation Tax Act), 13 (except that any reference
21 to the State shall mean the District), Sections 15, 16, 17, 18,
22 19 and 20 of the Service Occupation Tax Act and the Uniform
23 Penalty and Interest Act, as fully as if those provisions were
24 set forth herein.

25 Persons subject to any tax imposed under the authority
26 granted in this subsection may reimburse themselves for their

1 serviceman's tax liability by separately stating the tax as an
2 additional charge, which charge may be stated in combination,
3 in a single amount, with State tax that servicemen are
4 authorized to collect under the Service Use Tax Act, in
5 accordance with such bracket schedules as the Department may
6 prescribe.

7 Whenever the Department determines that a refund should be
8 made under this subsection to a claimant instead of issuing a
9 credit memorandum, the Department shall notify the State
10 Comptroller, who shall cause the warrant to be drawn for the
11 amount specified, and to the person named, in the notification
12 from the Department. The refund shall be paid by the State
13 Treasurer out of the State Metro-East Park and Recreation
14 District Fund.

15 Nothing in this subsection shall be construed to authorize
16 the board to impose a tax upon the privilege of engaging in any
17 business which under the Constitution of the United States may
18 not be made the subject of taxation by the State.

19 (c) The Department shall immediately pay over to the State
20 Treasurer, ex officio, as trustee, all taxes and penalties
21 collected under this Section to be deposited into the State
22 Metro-East Park and Recreation District Fund, which shall be an
23 unappropriated trust fund held outside of the State treasury.

24 As soon as possible after the first day of each month,
25 beginning January 1, 2011, upon certification of the Department
26 of Revenue, the Comptroller shall order transferred, and the

1 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
2 local sales tax increment, as defined in the Innovation
3 Development and Economy Act, collected under this Section
4 during the second preceding calendar month for sales within a
5 STAR bond district. The Department shall make this
6 certification only if the Metro East Park and Recreation
7 District imposes a tax on real property as provided in the
8 definition of "local sales taxes" under the Innovation
9 Development and Economy Act.

10 After the monthly transfer to the STAR Bonds Revenue Fund,
11 on or before the 25th day of each calendar month, the
12 Department shall prepare and certify to the Comptroller the
13 disbursement of stated sums of money pursuant to Section 35 of
14 this Act to the District from which retailers have paid taxes
15 or penalties to the Department during the second preceding
16 calendar month. The amount to be paid to the District shall be
17 the amount (not including credit memoranda) collected under
18 this Section during the second preceding calendar month by the
19 Department plus an amount the Department determines is
20 necessary to offset any amounts that were erroneously paid to a
21 different taxing body, and not including (i) an amount equal to
22 the amount of refunds made during the second preceding calendar
23 month by the Department on behalf of the District, (ii) any
24 amount that the Department determines is necessary to offset
25 any amounts that were payable to a different taxing body but
26 were erroneously paid to the District, and (iii) any amounts

1 that are transferred to the STAR Bonds Revenue Fund. Within 10
2 days after receipt by the Comptroller of the disbursement
3 certification to the District provided for in this Section to
4 be given to the Comptroller by the Department, the Comptroller
5 shall cause the orders to be drawn for the respective amounts
6 in accordance with directions contained in the certification.

7 (d) For the purpose of determining whether a tax authorized
8 under this Section is applicable, a retail sale by a producer
9 of coal or another mineral mined in Illinois is a sale at
10 retail at the place where the coal or other mineral mined in
11 Illinois is extracted from the earth. This paragraph does not
12 apply to coal or another mineral when it is delivered or
13 shipped by the seller to the purchaser at a point outside
14 Illinois so that the sale is exempt under the United States
15 Constitution as a sale in interstate or foreign commerce.

16 (e) Nothing in this Section shall be construed to authorize
17 the board to impose a tax upon the privilege of engaging in any
18 business that under the Constitution of the United States may
19 not be made the subject of taxation by this State.

20 (f) An ordinance imposing a tax under this Section or an
21 ordinance extending the imposition of a tax to an additional
22 county or counties shall be certified by the board and filed
23 with the Department of Revenue either (i) on or before the
24 first day of April, whereupon the Department shall proceed to
25 administer and enforce the tax as of the first day of July next
26 following the filing; or (ii) on or before the first day of

1 October, whereupon the Department shall proceed to administer
2 and enforce the tax as of the first day of January next
3 following the filing.

4 (g) When certifying the amount of a monthly disbursement to
5 the District under this Section, the Department shall increase
6 or decrease the amounts by an amount necessary to offset any
7 misallocation of previous disbursements. The offset amount
8 shall be the amount erroneously disbursed within the previous 6
9 months from the time a misallocation is discovered.

10 (Source: P.A. 96-939, eff. 6-24-10.)

11 Section 99. Effective date. This Act takes effect upon
12 becoming law."