



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB2964

by Rep. Nicholas K. Smith

SYNOPSIS AS INTRODUCED:

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

Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that a portion of the net revenue realized from the tax imposed on motor vehicles shall be deposited into the Road Fund. Effective immediately.

LRB101 08884 HLH 53974 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

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

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

7 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
8 and trailers that are required to be registered with an agency
9 of this State, each retailer required or authorized to collect
10 the tax imposed by this Act shall pay to the Department the
11 amount of such tax (except as otherwise provided) at the time
12 when he is required to file his return for the period during
13 which such tax was collected, less a discount of 2.1% prior to
14 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
15 per calendar year, whichever is greater, which is allowed to
16 reimburse the retailer for expenses incurred in collecting the
17 tax, keeping records, preparing and filing returns, remitting
18 the tax and supplying data to the Department on request. In the
19 case of retailers who report and pay the tax on a transaction
20 by transaction basis, as provided in this Section, such
21 discount shall be taken with each such tax remittance instead
22 of when such retailer files his periodic return. The discount
23 allowed under this Section is allowed only for returns that are

1 filed in the manner required by this Act. The Department may
2 disallow the discount for retailers whose certificate of
3 registration is revoked at the time the return is filed, but
4 only if the Department's decision to revoke the certificate of
5 registration has become final. A retailer need not remit that
6 part of any tax collected by him to the extent that he is
7 required to remit and does remit the tax imposed by the
8 Retailers' Occupation Tax Act, with respect to the sale of the
9 same property.

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

20 Except as provided in this Section, on or before the
21 twentieth day of each calendar month, such retailer shall file
22 a return for the preceding calendar month. Such return shall be
23 filed on forms prescribed by the Department and shall furnish
24 such information as the Department may reasonably require. On
25 and after January 1, 2018, except for returns for motor
26 vehicles, watercraft, aircraft, and trailers that are required

1 to be registered with an agency of this State, with respect to
2 retailers whose annual gross receipts average \$20,000 or more,
3 all returns required to be filed pursuant to this Act shall be
4 filed electronically. Retailers who demonstrate that they do
5 not have access to the Internet or demonstrate hardship in
6 filing electronically may petition the Department to waive the
7 electronic filing requirement.

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

15 1. The name of the seller;

16 2. The address of the principal place of business from
17 which he engages in 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;

1 5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

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

22 Before October 1, 2000, if the taxpayer's average monthly
23 tax liability to the Department under this Act, the Retailers'
24 Occupation Tax Act, the Service Occupation Tax Act, the Service
25 Use Tax Act was \$10,000 or more during the preceding 4 complete
26 calendar quarters, he shall file a return with the Department

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

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

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

1 quarter monthly payment is not paid at the time or in the
2 amount required by this Section, then the taxpayer shall be
3 liable for penalties and interest on the difference between the
4 minimum amount due and the amount of such quarter monthly
5 payment actually and timely paid, except insofar as the
6 taxpayer has previously made payments for that month to the
7 Department in excess of the minimum payments previously due as
8 provided in this Section. The Department shall make reasonable
9 rules and regulations to govern the quarter monthly payment
10 amount and quarter monthly payment dates for taxpayers who file
11 on other than a calendar monthly basis.

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

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

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

24 If the retailer is otherwise required to file a monthly or
25 quarterly return and if the retailer's average monthly tax
26 liability to the Department does not exceed \$50, the Department

1 may authorize his returns to be filed on an annual basis, with
2 the return for a given year being due by January 20 of the
3 following year.

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

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

14 In addition, with respect to motor vehicles, watercraft,
15 aircraft, and trailers that are required to be registered with
16 an agency of this State, except as otherwise provided in this
17 Section, every retailer selling this kind of tangible personal
18 property shall file, with the Department, upon a form to be
19 prescribed and supplied by the Department, a separate return
20 for each such item of tangible personal property which the
21 retailer sells, except that if, in the same transaction, (i) a
22 retailer of aircraft, watercraft, motor vehicles or trailers
23 transfers more than one aircraft, watercraft, motor vehicle or
24 trailer to another aircraft, watercraft, motor vehicle or
25 trailer retailer for the purpose of resale or (ii) a retailer
26 of aircraft, watercraft, motor vehicles, or trailers transfers

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

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

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

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

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

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

24 With each such transaction reporting return, the retailer
25 shall remit the proper amount of tax due (or shall submit
26 satisfactory evidence that the sale is not taxable if that is

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

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

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

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

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

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

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

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

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

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 now taxed at 6.25%.

10 Beginning July 1, 2011, each month the Department shall pay
11 into the Clean Air Act 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 Permit Fund under this Act and
17 the Retailers' Occupation Tax Act shall not exceed \$2,000,000
18 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 Beginning July 1, 2015, of the remainder of the moneys
9 received by the Department under this Act, the Service Use Tax
10 Act, the Service Occupation Tax Act, and the Retailers'
11 Occupation Tax Act, each month the Department shall deposit
12 \$500,000 into the State Crime Laboratory Fund.

13 Beginning on July 1, 2019, after deposits have been made
14 into the County and Mass Transit District Fund and the Local
15 Government Tax Fund, the remaining 80% of the net revenue
16 realized for the preceding month from the 6.25% general rate on
17 the selling price of motor vehicles, as defined in Section
18 1-146 of the Vehicle Code, shall be deposited into the Road
19 Fund.

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

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

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

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

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

19	Fiscal Year	Total Deposit
20	1993	\$0
21	1994	53,000,000
22	1995	58,000,000
23	1996	61,000,000
24	1997	64,000,000
25	1998	68,000,000
26	1999	71,000,000

1	2000	75,000,000
2	2001	80,000,000
3	2002	93,000,000
4	2003	99,000,000
5	2004	103,000,000
6	2005	108,000,000
7	2006	113,000,000
8	2007	119,000,000
9	2008	126,000,000
10	2009	132,000,000
11	2010	139,000,000
12	2011	146,000,000
13	2012	153,000,000
14	2013	161,000,000
15	2014	170,000,000
16	2015	179,000,000
17	2016	189,000,000
18	2017	199,000,000
19	2018	210,000,000
20	2019	221,000,000
21	2020	233,000,000
22	2021	246,000,000
23	2022	260,000,000
24	2023	275,000,000
25	2024	275,000,000
26	2025	275,000,000

1	2026	279,000,000
2	2027	292,000,000
3	2028	307,000,000
4	2029	322,000,000
5	2030	338,000,000
6	2031	350,000,000
7	2032	350,000,000

8 and

9 each fiscal year

10 thereafter that bonds

11 are outstanding under

12 Section 13.2 of the

13 Metropolitan Pier and

14 Exposition Authority Act,

15 but not after fiscal year 2060.

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

1 not in excess of the amount specified above as "Total Deposit",
2 has been deposited.

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

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

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

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

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

25 Of the remainder of the moneys received by the Department
26 pursuant to this Act, 75% thereof shall be paid into the State

1 Treasury and 25% shall be reserved in a special account and
2 used only for the transfer to the Common School Fund as part of
3 the monthly transfer from the General Revenue Fund in
4 accordance with Section 8a of the State Finance Act.

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

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

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

23 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
24 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.
25 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

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

3 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

4 Sec. 9. Each serviceman required or authorized to collect
5 the tax herein imposed shall pay to the Department the amount
6 of such tax (except as otherwise provided) at the time when he
7 is required to file his return for the period during which such
8 tax was collected, less a discount of 2.1% prior to January 1,
9 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
10 year, whichever is greater, which is allowed to reimburse the
11 serviceman for expenses incurred in collecting the tax, keeping
12 records, preparing and filing returns, remitting the tax and
13 supplying data to the Department on request. The discount
14 allowed under this Section is allowed only for returns that are
15 filed in the manner required by this Act. 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
25 before the twentieth day of each calendar month, such

1 serviceman shall file a return for the preceding calendar month
2 in accordance with reasonable Rules and Regulations to be
3 promulgated by the Department. Such return shall be filed on a
4 form prescribed by the Department and shall contain such
5 information as the Department may reasonably require. On and
6 after January 1, 2018, with respect to servicemen whose annual
7 gross receipts average \$20,000 or more, all returns required to
8 be filed pursuant to this Act shall be filed electronically.
9 Servicemen who demonstrate that they do not have access to the
10 Internet or demonstrate hardship in filing electronically may
11 petition the Department to waive the electronic filing
12 requirement.

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

- 20 1. The name of the seller;
- 21 2. The address of the principal place of business from
22 which he engages in business as a serviceman in this State;
- 23 3. The total amount of taxable receipts received by him
24 during the preceding calendar month, including receipts
25 from charge and time sales, but less all deductions allowed
26 by law;

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

3 5. The amount of tax due;

4 5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

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

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

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

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

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

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

26 Where a serviceman collects the tax with respect to the

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

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

22 If experience indicates such action to be practicable, the
23 Department may prescribe and furnish a combination or joint
24 return which will enable servicemen, who are required to file
25 returns hereunder and also under the Service Occupation Tax
26 Act, to furnish all the return information required by both

1 Acts on the one form.

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

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

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

23 Beginning on July 1, 2019, after deposits have been made
24 into the State and Local Sales Tax Reform Fund, the remaining
25 80% of the net revenue realized for the preceding month from
26 the 6.25% general rate on the selling price of motor vehicles,

1 as defined in Section 1-146 of the Vehicle Code, shall be
2 deposited into the Road Fund.

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

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

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

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

1 Expansion Project Fund in the specified fiscal years.

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

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

18 and

19 each fiscal year

20 thereafter that bonds

21 are outstanding under

22 Section 13.2 of the

23 Metropolitan Pier and

24 Exposition Authority Act,

25 but not after fiscal year 2060.

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

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

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

21 Subject to payment of amounts into the Build Illinois Fund
22 and the McCormick Place Expansion Project Fund pursuant to the
23 preceding paragraphs or in any amendments thereto hereafter
24 enacted, beginning with the receipt of the first report of
25 taxes paid by an eligible business and continuing for a 25-year
26 period, the Department shall each month pay into the Energy

1 Infrastructure Fund 80% of the net revenue realized from the
2 6.25% general rate on the selling price of Illinois-mined coal
3 that was sold to an eligible business. For purposes of this
4 paragraph, the term "eligible business" means a new electric
5 generating facility certified pursuant to Section 605-332 of
6 the Department of Commerce and Economic Opportunity Law of the
7 Civil Administrative Code of Illinois.

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

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

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

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

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

1 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
2 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff.
3 8-14-18; 100-1171, eff. 1-4-19.)

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

6 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

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

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

7 Except as provided hereinafter in this Section, on or
8 before the twentieth day of each calendar month, such
9 serviceman shall file a return for the preceding calendar month
10 in accordance with reasonable rules and regulations to be
11 promulgated by the Department of Revenue. Such return shall be
12 filed on a form prescribed by the Department and shall contain
13 such information as the Department may reasonably require. On
14 and after January 1, 2018, with respect to servicemen whose
15 annual gross receipts average \$20,000 or more, all returns
16 required to be filed pursuant to this Act shall be filed
17 electronically. Servicemen who demonstrate that they do not
18 have access to the Internet or demonstrate hardship in filing
19 electronically may petition the Department to waive the
20 electronic filing requirement.

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

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

2 1. The name of the seller;

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

5 3. The total amount of taxable receipts received by him
6 during the preceding calendar month, including receipts
7 from charge and time sales, but less all deductions allowed
8 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 Prior to October 1, 2003, and on and after September 1,
20 2004 a serviceman may accept a Manufacturer's Purchase Credit
21 certification from a purchaser in satisfaction of Service Use
22 Tax as provided in Section 3-70 of the Service Use Tax Act if
23 the purchaser provides the appropriate documentation as
24 required by Section 3-70 of the Service Use Tax Act. A
25 Manufacturer's Purchase Credit certification, accepted prior
26 to October 1, 2003 or on or after September 1, 2004 by a

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

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

24 If the serviceman's average monthly tax liability to the
25 Department does not exceed \$50, the Department may authorize
26 his returns to be filed on an annual basis, with the return for

1 a given year being due by January 20 of the following year.

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

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

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

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

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

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

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

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

26 Where a serviceman collects the tax with respect to the

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

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

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

1 business.

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

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

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

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

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

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

1 are now taxed at 6.25%.

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

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

22 Beginning on July 1, 2019, after deposits have been made
23 into the County and Mass Transit District Fund and the Local
24 Government Tax Fund, the remaining 80% of the net revenue
25 realized for the preceding month from the 6.25% general rate on
26 the selling price of motor vehicles, as defined in Section

1 1-146 of the Vehicle Code, shall be deposited into the Road
2 Fund.

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

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

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

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

1 Expansion Project Fund in the specified fiscal years.

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

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

18 and

19 each fiscal year

20 thereafter that bonds

21 are outstanding under

22 Section 13.2 of the

23 Metropolitan Pier and

24 Exposition Authority Act,

25 but not after fiscal year 2060.

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

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

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

21 Subject to payment of amounts into the Build Illinois Fund
22 and the McCormick Place Expansion Project Fund pursuant to the
23 preceding paragraphs or in any amendments thereto hereafter
24 enacted, beginning with the receipt of the first report of
25 taxes paid by an eligible business and continuing for a 25-year
26 period, the Department shall each month pay into the Energy

1 Infrastructure Fund 80% of the net revenue realized from the
2 6.25% general rate on the selling price of Illinois-mined coal
3 that was sold to an eligible business. For purposes of this
4 paragraph, the term "eligible business" means a new electric
5 generating facility certified pursuant to Section 605-332 of
6 the Department of Commerce and Economic Opportunity Law of the
7 Civil Administrative Code of Illinois.

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

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

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

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

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

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

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

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

26 The chief executive officer, proprietor, owner or highest

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

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

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

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

23 For greater simplicity of administration, it shall be
24 permissible for manufacturers, importers and wholesalers whose
25 products are sold by numerous servicemen in Illinois, and who
26 wish to do so, to assume the responsibility for accounting and

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

5 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
6 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff.
7 8-14-18; 100-1171, eff. 1-4-19.)

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

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

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

16 1. The name of the seller;

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

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

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

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

8 5. Deductions allowed by law;

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

12 7. The amount of credit provided in Section 2d of this
13 Act;

14 8. The amount of tax due;

15 9. The signature of the taxpayer; and

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

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

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

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

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

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

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

24 Beginning on October 1, 2003, any person who is not a
25 licensed distributor, importing distributor, or manufacturer,
26 as defined in the Liquor Control Act of 1934, but is engaged in

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

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

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

14 If a total amount of less than \$1 is payable, refundable or
15 creditable, such amount shall be disregarded if it is less than
16 50 cents and shall be increased to \$1 if it is 50 cents or more.

17 Beginning October 1, 1993, a taxpayer who has an average
18 monthly tax liability of \$150,000 or more shall make all
19 payments required by rules of the Department by electronic
20 funds transfer. Beginning October 1, 1994, a taxpayer who has
21 an average monthly tax liability of \$100,000 or more shall make
22 all payments required by rules of the Department by electronic
23 funds transfer. Beginning October 1, 1995, a taxpayer who has
24 an average monthly tax liability of \$50,000 or more shall make
25 all payments required by rules of the Department by electronic
26 funds transfer. Beginning October 1, 2000, a taxpayer who has

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

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

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

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

1 in the manner authorized by the Department.

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

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

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

23 If the retailer is otherwise required to file a monthly or
24 quarterly return and if the retailer's average monthly tax
25 liability with the Department does not exceed \$50, the
26 Department may authorize his returns to be filed on an annual

1 basis, with the return for a given year being due by January 20
2 of the following year.

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

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

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

18 In addition, with respect to motor vehicles, watercraft,
19 aircraft, and trailers that are required to be registered with
20 an agency of this State, except as otherwise provided in this
21 Section, every retailer selling this kind of tangible personal
22 property shall file, with the Department, upon a form to be
23 prescribed and supplied by the Department, a separate return
24 for each such item of tangible personal property which the
25 retailer sells, except that if, in the same transaction, (i) a
26 retailer of aircraft, watercraft, motor vehicles or trailers

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

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

1 month in which the transfer takes place. Notwithstanding any
2 other provision of this Act to the contrary, all returns filed
3 under this paragraph must be filed by electronic means in the
4 manner and form as required by the Department.

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

13 The transaction reporting return, in the case of motor
14 vehicles or trailers that are required to be registered with an
15 agency of this State, shall be the same document as the Uniform
16 Invoice referred to in Section 5-402 of the Illinois Vehicle
17 Code and must show the name and address of the seller; the name
18 and address of the purchaser; the amount of the selling price
19 including the amount allowed by the retailer for traded-in
20 property, if any; the amount allowed by the retailer for the
21 traded-in tangible personal property, if any, to the extent to
22 which Section 1 of this Act allows an exemption for the value
23 of traded-in property; the balance payable after deducting such
24 trade-in allowance from the total selling price; the amount of
25 tax due from the retailer with respect to such transaction; the
26 amount of tax collected from the purchaser by the retailer on

1 such transaction (or satisfactory evidence that such tax is not
2 due in that particular instance, if that is claimed to be the
3 fact); the place and date of the sale; a sufficient
4 identification of the property sold; such other information as
5 is required in Section 5-402 of the Illinois Vehicle Code, and
6 such other information as the Department may reasonably
7 require.

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

24 Such transaction reporting return shall be filed not later
25 than 20 days after the day of delivery of the item that is
26 being sold, but may be filed by the retailer at any time sooner

1 than that if he chooses to do so. The transaction reporting
2 return and tax remittance or proof of exemption from the
3 Illinois use tax may be transmitted to the Department by way of
4 the State agency with which, or State officer with whom the
5 tangible personal property must be titled or registered (if
6 titling or registration is required) if the Department and such
7 agency or State officer determine that this procedure will
8 expedite the processing of applications for title or
9 registration.

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

23 No retailer's failure or refusal to remit tax under this
24 Act precludes a user, who has paid the proper tax to the
25 retailer, from obtaining his certificate of title or other
26 evidence of title or registration (if titling or registration

1 is required) upon satisfying the Department that such user has
2 paid the proper tax (if tax is due) to the retailer. The
3 Department shall adopt appropriate rules to carry out the
4 mandate of this paragraph.

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

23 Refunds made by the seller during the preceding return
24 period to purchasers, on account of tangible personal property
25 returned to the seller, shall be allowed as a deduction under
26 subdivision 5 of his monthly or quarterly return, as the case

1 may be, in case the seller had theretofore included the
2 receipts from the sale of such tangible personal property in a
3 return filed by him and had paid the tax imposed by this Act
4 with respect to such receipts.

5 Where the seller is a corporation, the return filed on
6 behalf of such corporation shall be signed by the president,
7 vice-president, secretary or treasurer or by the properly
8 accredited agent of such corporation.

9 Where the seller is a limited liability company, the return
10 filed on behalf of the limited liability company shall be
11 signed by a manager, member, or properly accredited agent of
12 the limited liability company.

13 Except as provided in this Section, the retailer filing the
14 return under this Section shall, at the time of filing such
15 return, pay to the Department the amount of tax imposed by this
16 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
17 on and after January 1, 1990, or \$5 per calendar year,
18 whichever is greater, which is allowed to reimburse the
19 retailer for the expenses incurred in keeping records,
20 preparing and filing returns, remitting the tax and supplying
21 data to the Department on request. Any prepayment made pursuant
22 to Section 2d of this Act shall be included in the amount on
23 which such 2.1% or 1.75% discount is computed. In the case of
24 retailers who report and pay the tax on a transaction by
25 transaction basis, as provided in this Section, such discount
26 shall be taken with each such tax remittance instead of when

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 fund in the State treasury which is hereby created, 4% of the
2 net revenue realized for the preceding month from the 6.25%
3 general rate.

4 Beginning August 1, 2000, each month the Department shall
5 pay into the County and Mass Transit District Fund 20% of the
6 net revenue realized for the preceding month from the 1.25%
7 rate on the selling price of motor fuel and gasohol. Beginning
8 September 1, 2010, each month the Department shall pay into the
9 County and Mass Transit District Fund 20% of the net revenue
10 realized for the preceding month from the 1.25% rate on the
11 selling price of sales tax holiday items.

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

16 Beginning August 1, 2000, each month the Department shall
17 pay into the Local Government Tax Fund 80% of the net revenue
18 realized for the preceding month from the 1.25% rate on the
19 selling price of motor fuel and gasohol. Beginning September 1,
20 2010, each month the Department shall pay into the Local
21 Government Tax Fund 80% of the net revenue realized for the
22 preceding month from the 1.25% rate on the selling price of
23 sales tax holiday items.

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

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

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

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

1 paragraph.

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

7 Beginning on July 1, 2019, after deposits have been made
8 into the County and Mass Transit District Fund and the Local
9 Government Tax Fund, the remaining 80% of the net revenue
10 realized for the preceding month from the 6.25% general rate on
11 the selling price of motor vehicles, as defined in Section
12 1-146 of the Vehicle Code, shall be deposited into the Road
13 Fund.

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

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

8	Fiscal Year	Annual Specified Amount
9	1986	\$54,800,000
10	1987	\$76,650,000
11	1988	\$80,480,000
12	1989	\$88,510,000
13	1990	\$115,330,000
14	1991	\$145,470,000
15	1992	\$182,730,000
16	1993	\$206,520,000;

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

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

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

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

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

1	2017	199,000,000
2	2018	210,000,000
3	2019	221,000,000
4	2020	233,000,000
5	2021	246,000,000
6	2022	260,000,000
7	2023	275,000,000
8	2024	275,000,000
9	2025	275,000,000
10	2026	279,000,000
11	2027	292,000,000
12	2028	307,000,000
13	2029	322,000,000
14	2030	338,000,000
15	2031	350,000,000
16	2032	350,000,000

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

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

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

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

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

1 6.25% general rate on the selling price of Illinois-mined coal
2 that was sold to an eligible business. For purposes of this
3 paragraph, the term "eligible business" means a new electric
4 generating facility certified pursuant to Section 605-332 of
5 the Department of Commerce and Economic Opportunity Law of the
6 Civil Administrative Code of Illinois.

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

26 Subject to payments of amounts into the Build Illinois

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

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

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

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

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

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

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

24 The chief executive officer, proprietor, owner or highest
25 ranking manager shall sign the annual return to certify the
26 accuracy of the information contained therein. Any person who

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

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

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

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

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

1 objection to the Department to this arrangement.

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

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

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

13 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
14 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.
15 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

16 Section 99. Effective date. This Act takes effect upon
17 becoming law.