



Sen. Martin A. Sandoval

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1 AMENDMENT TO HOUSE BILL 3096

2 AMENDMENT NO. _____. Amend House Bill 3096 by replacing
3 everything after the enacting clause with the following:

4 "ARTICLE 5. TRANSPORTATION FUNDING PROTECTION

5 Section 5-1. Short title. This Article may be cited as the
6 Transportation Funding Protection Act. References in this
7 Article to "this Act" mean this Article.

8 Section 5-10. Transportation funding.

9 (a) It is known that transportation funding is generated by
10 several transportation fees outlined in Section 2 of the Motor
11 Fuel Tax Act, Section 5-1035.1 of the Counties Code, Section
12 8-11-2.3 of the Illinois Municipal Code, and Sections 3-805,
13 3-806, 3-815, 3-818, 3-819, 3-821, and 6-118 of the Illinois
14 Vehicle Code.

15 (b) The funds described in this Act and all other funds

1 described in Section 11 of Article IX of the Illinois
2 Constitution are dedicated to transportation purposes and
3 shall not, by transfer, offset, or otherwise, be diverted by
4 any local government, including, without limitation, any home
5 rule unit of government, to any purpose other than
6 transportation purposes. This Act is declarative of existing
7 law.

8 ARTICLE 15. AMENDATORY PROVISIONS

9 Section 15-10. The Use Tax Act is amended by changing
10 Section 9 as follows:

11 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

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

1 case of retailers who report and pay the tax on a transaction
2 by transaction basis, as provided in this Section, such
3 discount shall be taken with each such tax remittance instead
4 of when such retailer files his periodic return. The discount
5 allowed under this Section is allowed only for returns that are
6 filed in the manner required by this Act. The Department may
7 disallow the discount for retailers whose certificate of
8 registration is revoked at the time the return is filed, but
9 only if the Department's decision to revoke the certificate of
10 registration has become final. A retailer need not remit that
11 part of any tax collected by him to the extent that he is
12 required to remit and does remit the tax imposed by the
13 Retailers' Occupation Tax Act, with respect to the sale of the
14 same property.

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

25 Except as provided in this Section, on or before the
26 twentieth day of each calendar month, such retailer shall file

1 a return for the preceding calendar month. Such return shall be
2 filed on forms prescribed by the Department and shall furnish
3 such information as the Department may reasonably require. On
4 and after January 1, 2018, except for returns for motor
5 vehicles, watercraft, aircraft, and trailers that are required
6 to be registered with an agency of this State, with respect to
7 retailers whose annual gross receipts average \$20,000 or more,
8 all returns required to be filed pursuant to this Act shall be
9 filed electronically. Retailers who demonstrate that they do
10 not have access to the Internet or demonstrate hardship in
11 filing electronically may petition the Department to waive the
12 electronic filing 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 the business of selling tangible
23 personal property at retail in this State;

24 3. The total amount of taxable receipts received by him
25 during the preceding calendar month from sales of tangible
26 personal property by him during such preceding calendar

1 month, including receipts from charge and time sales, but
2 less all deductions allowed by law;

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

5 5. The amount of tax due;

6 5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

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

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

1 month during which such tax liability is incurred begins on or
2 after January 1, 1985, and prior to January 1, 1987, each
3 payment shall be in an amount equal to 22.5% of the taxpayer's
4 actual liability for the month or 27.5% 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, 1987, and prior to January 1, 1988, each
8 payment shall be in an amount equal to 22.5% of the taxpayer's
9 actual liability for the month or 26.25% of the taxpayer's
10 liability for the same calendar month of the preceding year. If
11 the month during which such tax liability is incurred begins on
12 or after January 1, 1988, and prior to January 1, 1989, or
13 begins on or after 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. If the month during which
17 such tax liability is incurred begins on or after January 1,
18 1989, and prior to January 1, 1996, each payment shall be in an
19 amount equal to 22.5% of the taxpayer's actual liability for
20 the month or 25% of the taxpayer's liability for the same
21 calendar month of the preceding year or 100% of the taxpayer's
22 actual liability for the quarter monthly reporting period. The
23 amount of such quarter monthly payments shall be credited
24 against the final tax liability of the taxpayer's return for
25 that month. Before October 1, 2000, once applicable, the
26 requirement of the making of quarter monthly payments to the

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

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

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

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

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

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

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

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

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

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

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

1 return form on or before the 20th of the month following the
2 month in which the transfer takes place. Notwithstanding any
3 other provision of this Act to the contrary, all returns filed
4 under this paragraph must be filed by electronic means in the
5 manner and form as required by the Department.

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

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

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

1 that this procedure will expedite the processing of
2 applications for title or registration.

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

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

24 If the user who would otherwise pay tax to the retailer
25 wants the transaction reporting return filed and the payment of
26 tax or proof of exemption made to the Department before the

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

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

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

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

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

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

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

1 fund in the State Treasury which is hereby created, the net
2 revenue realized for the preceding month from the 1% tax
3 imposed under this Act.

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

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

19 Beginning August 1, 2000, each month the Department shall
20 pay into the State and Local Sales Tax Reform Fund 100% of the
21 net revenue realized for the preceding month from the 1.25%
22 rate on the selling price of motor fuel and gasohol. Beginning
23 September 1, 2010, each month the Department shall pay into the
24 State and Local Sales Tax Reform Fund 100% of the net revenue
25 realized for the preceding month from the 1.25% rate on the
26 selling price of sales tax holiday items.

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

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

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

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

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

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

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

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

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

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

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

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

1	2002	93,000,000
2	2003	99,000,000
3	2004	103,000,000
4	2005	108,000,000
5	2006	113,000,000
6	2007	119,000,000
7	2008	126,000,000
8	2009	132,000,000
9	2010	139,000,000
10	2011	146,000,000
11	2012	153,000,000
12	2013	161,000,000
13	2014	170,000,000
14	2015	179,000,000
15	2016	189,000,000
16	2017	199,000,000
17	2018	210,000,000
18	2019	221,000,000
19	2020	233,000,000
20	2021	246,000,000
21	2022	260,000,000
22	2023	275,000,000
23	2024	275,000,000
24	2025	275,000,000
25	2026	279,000,000
26	2027	292,000,000

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

6 and

7 each fiscal year

8 thereafter that bonds

9 are outstanding under

10 Section 13.2 of the

11 Metropolitan Pier and

12 Exposition Authority Act,

13 but not after fiscal year 2060.

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

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

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

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

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

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

23 Beginning July 1, 2021 and until July 1, 2022, subject to
24 the payment of amounts into the State and Local Sales Tax
25 Reform Fund, the Build Illinois Fund, the McCormick Place
26 Expansion Project Fund, the Illinois Tax Increment Fund, the

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

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

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

22 As soon as possible after the first day of each month, upon
23 certification of the Department of Revenue, the Comptroller
24 shall order transferred and the Treasurer shall transfer from
25 the General Revenue Fund to the Motor Fuel Tax Fund an amount
26 equal to 1.7% of 80% of the net revenue realized under this Act

1 for the second preceding month. Beginning April 1, 2000, this
2 transfer is no longer required and shall not be made.

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

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

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

17 Section 15-15. The Service Use Tax Act is amended by
18 changing Section 9 as follows:

19 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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

1 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
2 year, whichever is greater, which is allowed to reimburse the
3 serviceman for expenses incurred in collecting the tax, keeping
4 records, preparing and filing returns, remitting the tax and
5 supplying data to the Department on request. The discount
6 allowed under this Section is allowed only for returns that are
7 filed in the manner required by this Act. The Department may
8 disallow the discount for servicemen whose certificate of
9 registration is revoked at the time the return is filed, but
10 only if the Department's decision to revoke the certificate of
11 registration has become final. A serviceman need not remit that
12 part of any tax collected by him to the extent that he is
13 required to pay and does pay the tax imposed by the Service
14 Occupation Tax Act with respect to his sale of service
15 involving the incidental transfer by him of the same property.

16 Except as provided hereinafter in this Section, on or
17 before the twentieth day of each calendar month, such
18 serviceman shall file a return for the preceding calendar month
19 in accordance with reasonable Rules and Regulations to be
20 promulgated by the Department. Such return shall be filed on a
21 form prescribed by the Department and shall contain such
22 information as the Department may reasonably require. On and
23 after January 1, 2018, with respect to servicemen whose annual
24 gross receipts average \$20,000 or more, all returns required to
25 be filed pursuant to this Act shall be filed electronically.
26 Servicemen who demonstrate that they do not have access to the

1 Internet or demonstrate hardship in filing electronically may
2 petition the Department to waive the electronic filing
3 requirement.

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

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

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

1 due on the return shall be deemed assessed.

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

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

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

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

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

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

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

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

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

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

1 to pay or remit to the Department, as shown by such return,
2 provided that the amount of the tax to be deducted shall
3 previously have been remitted to the Department by such
4 serviceman. If the serviceman shall not previously have
5 remitted the amount of such tax to the Department, he shall be
6 entitled to no deduction hereunder upon refunding such tax to
7 the purchaser.

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

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

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

24 Beginning January 1, 1990, each month the Department shall
25 pay into the State and Local Tax Reform Fund, a special fund in
26 the State Treasury, the net revenue realized for the preceding

1 month from the 1% tax imposed under this Act.

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

9 Beginning August 1, 2000, each month the Department shall
10 pay into the State and Local Sales Tax Reform Fund 100% 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 October 1, 2009, each month the Department shall
14 pay into the Capital Projects Fund an amount that is equal to
15 an amount estimated by the Department to represent 80% of the
16 net revenue realized for the preceding month from the sale of
17 candy, grooming and hygiene products, and soft drinks that had
18 been taxed at a rate of 1% prior to September 1, 2009 but that
19 are now taxed at 6.25%.

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

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

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

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

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

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

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

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

1	2005	108,000,000
2	2006	113,000,000
3	2007	119,000,000
4	2008	126,000,000
5	2009	132,000,000
6	2010	139,000,000
7	2011	146,000,000
8	2012	153,000,000
9	2013	161,000,000
10	2014	170,000,000
11	2015	179,000,000
12	2016	189,000,000
13	2017	199,000,000
14	2018	210,000,000
15	2019	221,000,000
16	2020	233,000,000
17	2021	246,000,000
18	2022	260,000,000
19	2023	275,000,000
20	2024	275,000,000
21	2025	275,000,000
22	2026	279,000,000
23	2027	292,000,000
24	2028	307,000,000
25	2029	322,000,000
26	2030	338,000,000

1	2031	350,000,000
2	2032	350,000,000

3 and

4 each fiscal year

5 thereafter that bonds

6 are outstanding under

7 Section 13.2 of the

8 Metropolitan Pier and

9 Exposition Authority Act,

10 but not after fiscal year 2060.

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

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

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

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

19 Subject to payment of amounts into the Build Illinois Fund,
20 the McCormick Place Expansion Project Fund, the Illinois Tax
21 Increment Fund, and the Energy Infrastructure Fund pursuant to
22 the preceding paragraphs or in any amendments to this Section
23 hereafter enacted, beginning on the first day of the first
24 calendar month to occur on or after August 26, 2014 (the
25 effective date of Public Act 98-1098), each month, from the
26 collections made under Section 9 of the Use Tax Act, Section 9

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

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

20 Beginning July 1, 2021 and until July 1, 2022, subject to
21 the payment of amounts into the State and Local Sales Tax
22 Reform Fund, the Build Illinois Fund, the McCormick Place
23 Expansion Project Fund, the Illinois Tax Increment Fund, the
24 Energy Infrastructure Fund, and the Tax Compliance and
25 Administration Fund as provided in this Section, the Department
26 shall pay each month into the Road Fund the amount estimated to

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

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

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

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

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

5 (Source: P.A. 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 15-20. The Service Occupation Tax Act is amended by
9 changing Section 9 as follows:

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

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

1 Department's decision to revoke the certificate of
2 registration has become final.

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

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

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

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

6 1. The name of the seller;

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

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

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

15 5. The amount of tax due;

16 5-5. The signature of the taxpayer; and

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

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

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

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

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

1 January 20 of the following year.

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

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

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

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

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

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

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

23 All taxpayers required to make payment by electronic funds
24 transfer and any taxpayers authorized to voluntarily make
25 payments by electronic funds transfer shall make those payments
26 in the manner authorized by the Department.

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

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

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

1 form.

2 Where the serviceman has more than one business registered
3 with the Department under separate registrations hereunder,
4 such serviceman shall file separate returns for each registered
5 business.

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

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

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

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

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

25 Beginning October 1, 2009, each month the Department shall
26 pay into the Capital Projects Fund an amount that is equal to

1 an amount estimated by the Department to represent 80% of the
2 net revenue realized for the preceding month from the sale of
3 candy, grooming and hygiene products, and soft drinks that had
4 been taxed at a rate of 1% prior to September 1, 2009 but that
5 are now taxed at 6.25%.

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

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

26 Of the remainder of the moneys received by the Department

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

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

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

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

25	Total
Fiscal Year	Deposit

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

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

15 and

16 each fiscal year

17 thereafter that bonds

18 are outstanding under

19 Section 13.2 of the

20 Metropolitan Pier and

21 Exposition Authority Act,

22 but not after fiscal year 2060.

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

24 year thereafter, one-eighth of the amount requested in the

25 certificate of the Chairman of the Metropolitan Pier and

26 Exposition Authority for that fiscal year, less the amount

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

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

18 Subject to payment of amounts into the Build Illinois Fund
19 and the McCormick Place Expansion Project Fund pursuant to the
20 preceding paragraphs or in any amendments thereto hereafter
21 enacted, beginning with the receipt of the first report of
22 taxes paid by an eligible business and continuing for a 25-year
23 period, the Department shall each month pay into the Energy
24 Infrastructure Fund 80% of the net revenue realized from the
25 6.25% general rate on the selling price of Illinois-mined coal
26 that was sold to an eligible business. For purposes of this

1 paragraph, the term "eligible business" means a new electric
2 generating facility certified pursuant to Section 605-332 of
3 the Department of Commerce and Economic Opportunity Law of the
4 Civil Administrative Code of Illinois.

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

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

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

6 Beginning July 1, 2021 and until July 1, 2022, subject to
7 the payment of amounts into the County and Mass Transit
8 District Fund, the Local Government Tax Fund, the Build
9 Illinois Fund, the McCormick Place Expansion Project Fund, the
10 Illinois Tax Increment Fund, the Energy Infrastructure Fund,
11 and the Tax Compliance and Administration Fund as provided in
12 this Section, the Department shall pay each month into the Road
13 Fund the amount estimated to represent 16% of the net revenue
14 realized from the taxes imposed on motor fuel and gasohol.

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

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

1 Section 3-40 of the Use Tax Act.

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

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

1 taxpayer's business during such year and any additional
2 reasonable information which the Department deems would be
3 helpful in determining the accuracy of the monthly, quarterly
4 or annual returns filed by such taxpayer as hereinbefore
5 provided for in this Section.

6 If the annual information return required by this Section
7 is not filed when and as required, the taxpayer shall be liable
8 as follows:

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

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

19 The chief executive officer, proprietor, owner or highest
20 ranking manager shall sign the annual return to certify the
21 accuracy of the information contained therein. Any person who
22 willfully signs the annual return containing false or
23 inaccurate information shall be guilty of perjury and punished
24 accordingly. The annual return form prescribed by the
25 Department shall include a warning that the person signing the
26 return may be liable for perjury.

1 The foregoing portion of this Section concerning the filing
2 of an annual information return shall not apply to a serviceman
3 who is not required to file an income tax return with the
4 United States Government.

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, it shall be
17 permissible for manufacturers, importers and wholesalers whose
18 products are sold by numerous servicemen in Illinois, and who
19 wish to do so, to assume the responsibility for accounting and
20 paying to the Department all tax accruing under this Act with
21 respect to such sales, if the servicemen who are affected do
22 not make written objection to the Department to this
23 arrangement.

24 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
25 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff.
26 8-14-18; 100-1171, eff. 1-4-19.)

1 Section 15-25. The Retailers' Occupation Tax Act is amended
2 by changing Section 3 as follows:

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

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

9 1. The name of the seller;

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

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

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

- 1 5. Deductions allowed by law;
- 2 6. Gross receipts which were received by him during the
- 3 preceding calendar month or quarter and upon the basis of
- 4 which the tax is imposed;
- 5 7. The amount of credit provided in Section 2d of this
- 6 Act;
- 7 8. The amount of tax due;
- 8 9. The signature of the taxpayer; and
- 9 10. Such other reasonable information as the
- 10 Department may require.

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

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

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

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

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

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

3 1. The name of the seller;

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

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

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

14 5. The amount of tax due; and

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

17 Beginning on October 1, 2003, any person who is not a
18 licensed distributor, importing distributor, or manufacturer,
19 as defined in the Liquor Control Act of 1934, but is engaged in
20 the business of selling, at retail, alcoholic liquor shall file
21 a statement with the Department of Revenue, in a format and at
22 a time prescribed by the Department, showing the total amount
23 paid for alcoholic liquor purchased during the preceding month
24 and such other information as is reasonably required by the
25 Department. The Department may adopt rules to require that this
26 statement be filed in an electronic or telephonic format. Such

1 rules may provide for exceptions from the filing requirements
2 of this paragraph. For the purposes of this paragraph, the term
3 "alcoholic liquor" shall have the meaning prescribed in the
4 Liquor Control Act of 1934.

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

1 information by electronic means, the distributor, importing
2 distributor, or manufacturer shall furnish the sales
3 information by personal delivery or by mail. For purposes of
4 this paragraph, the term "electronic means" includes, but is
5 not limited to, the use of a secure Internet website, e-mail,
6 or facsimile.

7 If a total amount of less than \$1 is payable, refundable or
8 creditable, such amount shall be disregarded if it is less than
9 50 cents and shall be increased to \$1 if it is 50 cents or more.

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

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

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

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

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

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

24 Any amount which is required to be shown or reported on any
25 return or other document under this Act shall, if such amount
26 is not a whole-dollar amount, be increased to the nearest

1 whole-dollar amount in any case where the fractional part of a
2 dollar is 50 cents or more, and decreased to the nearest
3 whole-dollar amount where the fractional part of a dollar is
4 less than 50 cents.

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

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

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

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

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

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

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, except as otherwise provided in this
14 Section, every retailer selling this kind of tangible personal
15 property shall file, with the Department, upon a form to be
16 prescribed and supplied by the Department, a separate return
17 for each such item of tangible personal property which the
18 retailer sells, except that if, in the same transaction, (i) a
19 retailer of aircraft, watercraft, motor vehicles or trailers
20 transfers more than one aircraft, watercraft, motor vehicle or
21 trailer to another aircraft, watercraft, motor vehicle
22 retailer or trailer retailer for the purpose of resale or (ii)
23 a retailer of aircraft, watercraft, motor vehicles, or trailers
24 transfers more than one aircraft, watercraft, motor vehicle, or
25 trailer to a purchaser for use as a qualifying rolling stock as
26 provided in Section 2-5 of this Act, then that seller may

1 report the transfer of all aircraft, watercraft, motor vehicles
2 or trailers involved in that transaction to the Department on
3 the same uniform invoice-transaction reporting return form.
4 For purposes of this Section, "watercraft" means a Class 2,
5 Class 3, or Class 4 watercraft as defined in Section 3-2 of the
6 Boat Registration and Safety Act, a personal watercraft, or any
7 boat equipped with an inboard motor.

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

24 Any retailer who sells only motor vehicles, watercraft,
25 aircraft, or trailers that are required to be registered with
26 an agency of this State, so that all retailers' occupation tax

1 liability is required to be reported, and is reported, on such
2 transaction reporting returns and who is not otherwise required
3 to file monthly or quarterly returns, need not file monthly or
4 quarterly returns. However, those retailers shall be required
5 to file returns on an annual basis.

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

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

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

1 expedite the processing of applications for title or
2 registration.

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

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

24 If the user who would otherwise pay tax to the retailer
25 wants the transaction reporting return filed and the payment of
26 the tax or proof of exemption made to the Department before the

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

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

24 Where the seller is a corporation, the return filed on
25 behalf of such corporation shall be signed by the president,
26 vice-president, secretary or treasurer or by the properly

1 accredited agent of such corporation.

2 Where the seller is a limited liability company, the return
3 filed on behalf of the limited liability company shall be
4 signed by a manager, member, or properly accredited agent of
5 the limited liability company.

6 Except as provided in this Section, the retailer filing the
7 return under this Section shall, at the time of filing such
8 return, pay to the Department the amount of tax imposed by this
9 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
10 on and after January 1, 1990, or \$5 per calendar year,
11 whichever is greater, which is allowed to reimburse the
12 retailer for the expenses incurred in keeping records,
13 preparing and filing returns, remitting the tax and supplying
14 data to the Department on request. Any prepayment made pursuant
15 to Section 2d of this Act shall be included in the amount on
16 which such 2.1% or 1.75% discount is computed. In the case of
17 retailers who report and pay the tax on a transaction by
18 transaction basis, as provided in this Section, such discount
19 shall be taken with each such tax remittance instead of when
20 such retailer files his periodic return. The discount allowed
21 under this Section is allowed only for returns that are filed
22 in the manner required by this Act. The Department may disallow
23 the discount for retailers whose certificate of registration is
24 revoked at the time the return is filed, but only if the
25 Department's decision to revoke the certificate of
26 registration has become final.

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

1 of the taxpayer to the Department for the preceding 4 complete
2 calendar quarters (excluding the month of highest liability and
3 the month of lowest liability in such 4 quarter period). If the
4 month during which such tax liability is incurred begins on or
5 after January 1, 1985 and prior to January 1, 1987, each
6 payment shall be in an amount equal to 22.5% of the taxpayer's
7 actual liability for the month or 27.5% of the taxpayer's
8 liability for the same calendar month of the preceding year. If
9 the month during which such tax liability is incurred begins on
10 or after January 1, 1987 and prior to January 1, 1988, each
11 payment shall be in an amount equal to 22.5% of the taxpayer's
12 actual liability for the month or 26.25% of the taxpayer's
13 liability for the same calendar month of the preceding year. If
14 the month during which such tax liability is incurred begins on
15 or after January 1, 1988, and prior to January 1, 1989, or
16 begins on or after January 1, 1996, each payment shall be in an
17 amount equal to 22.5% of the taxpayer's actual liability for
18 the month or 25% of the taxpayer's liability for the same
19 calendar month of the preceding year. If the month during which
20 such tax liability is incurred begins on or after January 1,
21 1989, and prior to January 1, 1996, each payment shall be in an
22 amount equal to 22.5% of the taxpayer's actual liability for
23 the month or 25% of the taxpayer's liability for the same
24 calendar month of the preceding year or 100% of the taxpayer's
25 actual liability for the quarter monthly reporting period. The
26 amount of such quarter monthly payments shall be credited

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

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

24 The provisions of this paragraph apply before October 1,
25 2001. Without regard to whether a taxpayer is required to make
26 quarter monthly payments as specified above, any taxpayer who

1 is required by Section 2d of this Act to collect and remit
2 prepaid taxes and has collected prepaid taxes which average in
3 excess of \$25,000 per month during the preceding 2 complete
4 calendar quarters, shall file a return with the Department as
5 required by Section 2f and shall make payments to the
6 Department on or before the 7th, 15th, 22nd and last day of the
7 month during which such liability is incurred. If the month
8 during which such tax liability is incurred began prior to
9 September 1, 1985 (the effective date of Public Act 84-221),
10 each payment shall be in an amount not less than 22.5% of the
11 taxpayer's actual liability under Section 2d. If the month
12 during which such tax liability is incurred begins on or after
13 January 1, 1986, each payment shall be in an amount equal to
14 22.5% of the taxpayer's actual liability for the month or 27.5%
15 of the taxpayer's liability for the same calendar month of the
16 preceding calendar year. If the month during which such tax
17 liability is incurred begins on or after January 1, 1987, 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.
21 The amount of such quarter monthly payments shall be credited
22 against the final tax liability of the taxpayer's return for
23 that month filed under this Section or Section 2f, as the case
24 may be. Once applicable, the requirement of the making of
25 quarter monthly payments to the Department pursuant to this
26 paragraph shall continue until such taxpayer's average monthly

1 prepaid tax collections during the preceding 2 complete
2 calendar quarters is \$25,000 or less. If any such quarter
3 monthly payment is not paid at the time or in the amount
4 required, the taxpayer shall be liable for penalties and
5 interest on such difference, except insofar as the taxpayer has
6 previously made payments for that month in excess of the
7 minimum payments previously due.

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

1 collections during the preceding 4 complete calendar quarters
2 (excluding the month of highest liability and the month of
3 lowest liability) is less than \$19,000 or until such taxpayer's
4 average monthly liability to the Department as computed for
5 each calendar quarter of the 4 preceding complete calendar
6 quarters is less than \$20,000. If any such quarter monthly
7 payment is not paid at the time or in the amount required, the
8 taxpayer shall be liable for penalties and interest on such
9 difference, except insofar as the taxpayer has previously made
10 payments for that month in excess of the minimum payments
11 previously due.

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

1 regulations prescribed by the Department. If the Department
2 subsequently determined that all or any part of the credit
3 taken was not actually due to the taxpayer, the taxpayer's 2.1%
4 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%
5 of the difference between the credit taken and that actually
6 due, and that taxpayer shall be liable for penalties and
7 interest on such difference.

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

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

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

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

1 September 1, 2010, each month the Department shall pay into the
2 County and Mass Transit District Fund 20% of the net revenue
3 realized for the preceding month from the 1.25% rate on the
4 selling price of sales tax holiday items.

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

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

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

24 Beginning July 1, 2011, each month the Department shall pay
25 into the Clean Air Act Permit Fund 80% of the net revenue
26 realized for the preceding month from the 6.25% general rate on

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

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

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

26 Of the remainder of the moneys received by the Department

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

20	Fiscal Year	Annual Specified Amount
21	1986	\$54,800,000
22	1987	\$76,650,000
23	1988	\$80,480,000
24	1989	\$88,510,000
25	1990	\$115,330,000
26	1991	\$145,470,000

1 1992 \$182,730,000

2 1993 \$206,520,000;

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

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

26 Subject to payment of amounts into the Build Illinois Fund

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

	Fiscal Year	Total Deposit
12		
13	1993	\$0
14	1994	53,000,000
15	1995	58,000,000
16	1996	61,000,000
17	1997	64,000,000
18	1998	68,000,000
19	1999	71,000,000
20	2000	75,000,000
21	2001	80,000,000
22	2002	93,000,000
23	2003	99,000,000
24	2004	103,000,000
25	2005	108,000,000

1	2006	113,000,000
2	2007	119,000,000
3	2008	126,000,000
4	2009	132,000,000
5	2010	139,000,000
6	2011	146,000,000
7	2012	153,000,000
8	2013	161,000,000
9	2014	170,000,000
10	2015	179,000,000
11	2016	189,000,000
12	2017	199,000,000
13	2018	210,000,000
14	2019	221,000,000
15	2020	233,000,000
16	2021	246,000,000
17	2022	260,000,000
18	2023	275,000,000
19	2024	275,000,000
20	2025	275,000,000
21	2026	279,000,000
22	2027	292,000,000
23	2028	307,000,000
24	2029	322,000,000
25	2030	338,000,000
26	2031	350,000,000

1 2032 350,000,000
2 and
3 each fiscal year
4 thereafter that bonds
5 are outstanding under
6 Section 13.2 of the
7 Metropolitan Pier and
8 Exposition Authority Act,
9 but not after fiscal year 2060.

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

23 Subject to payment of amounts into the Build Illinois Fund
24 and the McCormick Place Expansion Project Fund pursuant to the
25 preceding paragraphs or in any amendments thereto hereafter
26 enacted, beginning July 1, 1993 and ending on September 30,

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

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

18 Subject to payment of amounts into the Build Illinois Fund,
19 the McCormick Place Expansion Project Fund, the Illinois Tax
20 Increment Fund, and the Energy Infrastructure Fund pursuant to
21 the preceding paragraphs or in any amendments to this Section
22 hereafter enacted, beginning on the first day of the first
23 calendar month to occur on or after August 26, 2014 (the
24 effective date of Public Act 98-1098), each month, from the
25 collections made under Section 9 of the Use Tax Act, Section 9
26 of the Service Use Tax Act, Section 9 of the Service Occupation

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

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

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

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

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

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

21 The Department may, upon separate written notice to a
22 taxpayer, require the taxpayer to prepare and file with the
23 Department on a form prescribed by the Department within not
24 less than 60 days after receipt of the notice an annual
25 information return for the tax year specified in the notice.
26 Such annual return to the Department shall include a statement

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

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

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

1 penalty provided for in this Act.

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

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

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

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

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

1 overpayment of liability.

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

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

26 Any person engaged in the business of selling tangible

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

20 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
21 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.
22 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

23 Section 15-30. The Motor Fuel Tax Law is amended by
24 changing Sections 2 and 8 and by adding Section 8b as follows:

1 (35 ILCS 505/2) (from Ch. 120, par. 418)

2 Sec. 2. A tax is imposed on the privilege of operating
3 motor vehicles upon the public highways and recreational-type
4 watercraft upon the waters of this State.

5 (a) Prior to August 1, 1989, the tax is imposed at the rate
6 of 13 cents per gallon on all motor fuel used in motor vehicles
7 operating on the public highways and recreational type
8 watercraft operating upon the waters of this State. Beginning
9 on August 1, 1989 and until January 1, 1990, the rate of the
10 tax imposed in this paragraph shall be 16 cents per gallon.
11 Beginning January 1, 1990 and until July 1, 2019, the rate of
12 tax imposed in this paragraph, including the tax on compressed
13 natural gas, shall be 19 cents per gallon. Beginning July 1,
14 2019, the rate of tax imposed in this paragraph shall be 38
15 cents per gallon and increased on July 1 of each subsequent
16 year by an amount equal to the percentage increase, if any, in
17 the Consumer Price Index for All Urban Consumers for all items
18 published by the United States Department of Labor for the 12
19 months ending in March of each year.

20 (b) The tax on the privilege of operating motor vehicles
21 which use diesel fuel, liquefied natural gas, or propane shall
22 be the rate according to paragraph (a) plus an additional 2 1/2
23 cents per gallon. Beginning July 1, 2019, the rate of tax
24 imposed in this paragraph shall be 7.5 cents per gallon.
25 "Diesel fuel" is defined as any product intended for use or
26 offered for sale as a fuel for engines in which the fuel is

1 injected into the combustion chamber and ignited by pressure
2 without electric spark.

3 (c) A tax is imposed upon the privilege of engaging in the
4 business of selling motor fuel as a retailer or reseller on all
5 motor fuel used in motor vehicles operating on the public
6 highways and recreational type watercraft operating upon the
7 waters of this State: (1) at the rate of 3 cents per gallon on
8 motor fuel owned or possessed by such retailer or reseller at
9 12:01 a.m. on August 1, 1989; and (2) at the rate of 3 cents per
10 gallon on motor fuel owned or possessed by such retailer or
11 reseller at 12:01 A.M. on January 1, 1990.

12 Retailers and resellers who are subject to this additional
13 tax shall be required to inventory such motor fuel and pay this
14 additional tax in a manner prescribed by the Department of
15 Revenue.

16 The tax imposed in this paragraph (c) shall be in addition
17 to all other taxes imposed by the State of Illinois or any unit
18 of local government in this State.

19 (d) Except as provided in Section 2a, the collection of a
20 tax based on gallonage of gasoline used for the propulsion of
21 any aircraft is prohibited on and after October 1, 1979.

22 (e) The collection of a tax, based on gallonage of all
23 products commonly or commercially known or sold as 1-K
24 kerosene, regardless of its classification or uses, is
25 prohibited (i) on and after July 1, 1992 until December 31,
26 1999, except when the 1-K kerosene is either: (1) delivered

1 into bulk storage facilities of a bulk user, or (2) delivered
2 directly into the fuel supply tanks of motor vehicles and (ii)
3 on and after January 1, 2000. Beginning on January 1, 2000, the
4 collection of a tax, based on gallonage of all products
5 commonly or commercially known or sold as 1-K kerosene,
6 regardless of its classification or uses, is prohibited except
7 when the 1-K kerosene is delivered directly into a storage tank
8 that is located at a facility that has withdrawal facilities
9 that are readily accessible to and are capable of dispensing
10 1-K kerosene into the fuel supply tanks of motor vehicles. For
11 purposes of this subsection (e), a facility is considered to
12 have withdrawal facilities that are not "readily accessible to
13 and capable of dispensing 1-K kerosene into the fuel supply
14 tanks of motor vehicles" only if the 1-K kerosene is delivered
15 from: (i) a dispenser hose that is short enough so that it will
16 not reach the fuel supply tank of a motor vehicle or (ii) a
17 dispenser that is enclosed by a fence or other physical barrier
18 so that a vehicle cannot pull alongside the dispenser to permit
19 fueling.

20 Any person who sells or uses 1-K kerosene for use in motor
21 vehicles upon which the tax imposed by this Law has not been
22 paid shall be liable for any tax due on the sales or use of 1-K
23 kerosene.

24 (Source: P.A. 100-9, eff. 7-1-17.)

1 Sec. 8. Except as provided in subsection (a-1) of this
2 Section, Section 8a, subdivision (h) (1) of Section 12a, Section
3 13a.6, and items 13, 14, 15, and 16 of Section 15, all money
4 received by the Department under this Act, including payments
5 made to the Department by member jurisdictions participating in
6 the International Fuel Tax Agreement, shall be deposited in a
7 special fund in the State treasury, to be known as the "Motor
8 Fuel Tax Fund", and shall be used as follows:

9 (a) 2 1/2 cents per gallon of the tax collected on special
10 fuel under paragraph (b) of Section 2 and Section 13a of this
11 Act shall be transferred to the State Construction Account Fund
12 in the State Treasury; the remainder of the tax collected on
13 special fuel under paragraph (b) of Section 2 and Section 13a
14 of this Act shall be deposited into the Road Fund;

15 (a-1) Beginning on July 1, 2019, an amount equal to the
16 amount of tax collected under subsection (a) of Section 2 as a
17 result of the increase in the tax rate under this amendatory
18 Act of the 101st General Assembly shall be transferred each
19 month into the Transportation Renewal Fund.

20 (b) \$420,000 shall be transferred each month to the State
21 Boating Act Fund to be used by the Department of Natural
22 Resources for the purposes specified in Article X of the Boat
23 Registration and Safety Act;

24 (c) \$3,500,000 shall be transferred each month to the Grade
25 Crossing Protection Fund to be used as follows: not less than
26 \$12,000,000 each fiscal year shall be used for the construction

1 or reconstruction of rail highway grade separation structures;
2 \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in
3 fiscal year 2010 and each fiscal year thereafter shall be
4 transferred to the Transportation Regulatory Fund and shall be
5 accounted for as part of the rail carrier portion of such funds
6 and shall be used to pay the cost of administration of the
7 Illinois Commerce Commission's railroad safety program in
8 connection with its duties under subsection (3) of Section
9 18c-7401 of the Illinois Vehicle Code, with the remainder to be
10 used by the Department of Transportation upon order of the
11 Illinois Commerce Commission, to pay that part of the cost
12 apportioned by such Commission to the State to cover the
13 interest of the public in the use of highways, roads, streets,
14 or pedestrian walkways in the county highway system, township
15 and district road system, or municipal street system as defined
16 in the Illinois Highway Code, as the same may from time to time
17 be amended, for separation of grades, for installation,
18 construction or reconstruction of crossing protection or
19 reconstruction, alteration, relocation including construction
20 or improvement of any existing highway necessary for access to
21 property or improvement of any grade crossing and grade
22 crossing surface including the necessary highway approaches
23 thereto of any railroad across the highway or public road, or
24 for the installation, construction, reconstruction, or
25 maintenance of a pedestrian walkway over or under a railroad
26 right-of-way, as provided for in and in accordance with Section

1 18c-7401 of the Illinois Vehicle Code. The Commission may order
2 up to \$2,000,000 per year in Grade Crossing Protection Fund
3 moneys for the improvement of grade crossing surfaces and up to
4 \$300,000 per year for the maintenance and renewal of 4-quadrant
5 gate vehicle detection systems located at non-high speed rail
6 grade crossings. The Commission shall not order more than
7 \$2,000,000 per year in Grade Crossing Protection Fund moneys
8 for pedestrian walkways. In entering orders for projects for
9 which payments from the Grade Crossing Protection Fund will be
10 made, the Commission shall account for expenditures authorized
11 by the orders on a cash rather than an accrual basis. For
12 purposes of this requirement an "accrual basis" assumes that
13 the total cost of the project is expended in the fiscal year in
14 which the order is entered, while a "cash basis" allocates the
15 cost of the project among fiscal years as expenditures are
16 actually made. To meet the requirements of this subsection, the
17 Illinois Commerce Commission shall develop annual and 5-year
18 project plans of rail crossing capital improvements that will
19 be paid for with moneys from the Grade Crossing Protection
20 Fund. The annual project plan shall identify projects for the
21 succeeding fiscal year and the 5-year project plan shall
22 identify projects for the 5 directly succeeding fiscal years.
23 The Commission shall submit the annual and 5-year project plans
24 for this Fund to the Governor, the President of the Senate, the
25 Senate Minority Leader, the Speaker of the House of
26 Representatives, and the Minority Leader of the House of

1 Representatives on the first Wednesday in April of each year;

2 (d) of the amount remaining after allocations provided for
3 in subsections (a), (a-1), (b) and (c), a sufficient amount
4 shall be reserved to pay all of the following:

5 (1) the costs of the Department of Revenue in
6 administering this Act;

7 (2) the costs of the Department of Transportation in
8 performing its duties imposed by the Illinois Highway Code
9 for supervising the use of motor fuel tax funds apportioned
10 to municipalities, counties and road districts;

11 (3) refunds provided for in Section 13, refunds for
12 overpayment of decal fees paid under Section 13a.4 of this
13 Act, and refunds provided for under the terms of the
14 International Fuel Tax Agreement referenced in Section
15 14a;

16 (4) from October 1, 1985 until June 30, 1994, the
17 administration of the Vehicle Emissions Inspection Law,
18 which amount shall be certified monthly by the
19 Environmental Protection Agency to the State Comptroller
20 and shall promptly be transferred by the State Comptroller
21 and Treasurer from the Motor Fuel Tax Fund to the Vehicle
22 Inspection Fund, and for the period July 1, 1994 through
23 June 30, 2000, one-twelfth of \$25,000,000 each month, for
24 the period July 1, 2000 through June 30, 2003, one-twelfth
25 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,
26 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each

1 July 1 and October 1, or as soon thereafter as may be
2 practical, during the period July 1, 2004 through June 30,
3 2012, and \$30,000,000 on June 1, 2013, or as soon
4 thereafter as may be practical, and \$15,000,000 on July 1
5 and October 1, or as soon thereafter as may be practical,
6 during the period of July 1, 2013 through June 30, 2015,
7 for the administration of the Vehicle Emissions Inspection
8 Law of 2005, to be transferred by the State Comptroller and
9 Treasurer from the Motor Fuel Tax Fund into the Vehicle
10 Inspection Fund;

11 (5) amounts ordered paid by the Court of Claims; and

12 (6) payment of motor fuel use taxes due to member
13 jurisdictions under the terms of the International Fuel Tax
14 Agreement. The Department shall certify these amounts to
15 the Comptroller by the 15th day of each month; the
16 Comptroller shall cause orders to be drawn for such
17 amounts, and the Treasurer shall administer those amounts
18 on or before the last day of each month;

19 (e) after allocations for the purposes set forth in
20 subsections (a), (a-1), (b), (c) and (d), the remaining amount
21 shall be apportioned as follows:

22 (1) Until January 1, 2000, 58.4%, and beginning January
23 1, 2000, 45.6% shall be deposited as follows:

24 (A) 37% into the State Construction Account Fund,
25 and

26 (B) 63% into the Road Fund, \$1,250,000 of which

1 shall be reserved each month for the Department of
2 Transportation to be used in accordance with the
3 provisions of Sections 6-901 through 6-906 of the
4 Illinois Highway Code;

5 (2) Until January 1, 2000, 41.6%, and beginning January
6 1, 2000, 54.4% shall be transferred to the Department of
7 Transportation to be distributed as follows:

8 (A) 49.10% to the municipalities of the State,

9 (B) 16.74% to the counties of the State having
10 1,000,000 or more inhabitants,

11 (C) 18.27% to the counties of the State having less
12 than 1,000,000 inhabitants,

13 (D) 15.89% to the road districts of the State.

14 As soon as may be after the first day of each month the
15 Department of Transportation shall allot to each municipality
16 its share of the amount apportioned to the several
17 municipalities which shall be in proportion to the population
18 of such municipalities as determined by the last preceding
19 municipal census if conducted by the Federal Government or
20 Federal census. If territory is annexed to any municipality
21 subsequent to the time of the last preceding census the
22 corporate authorities of such municipality may cause a census
23 to be taken of such annexed territory and the population so
24 ascertained for such territory shall be added to the population
25 of the municipality as determined by the last preceding census
26 for the purpose of determining the allotment for that

1 municipality. If the population of any municipality was not
2 determined by the last Federal census preceding any
3 apportionment, the apportionment to such municipality shall be
4 in accordance with any census taken by such municipality. Any
5 municipal census used in accordance with this Section shall be
6 certified to the Department of Transportation by the clerk of
7 such municipality, and the accuracy thereof shall be subject to
8 approval of the Department which may make such corrections as
9 it ascertains to be necessary.

10 As soon as may be after the first day of each month the
11 Department of Transportation shall allot to each county its
12 share of the amount apportioned to the several counties of the
13 State as herein provided. Each allotment to the several
14 counties having less than 1,000,000 inhabitants shall be in
15 proportion to the amount of motor vehicle license fees received
16 from the residents of such counties, respectively, during the
17 preceding calendar year. The Secretary of State shall, on or
18 before April 15 of each year, transmit to the Department of
19 Transportation a full and complete report showing the amount of
20 motor vehicle license fees received from the residents of each
21 county, respectively, during the preceding calendar year. The
22 Department of Transportation shall, each month, use for
23 allotment purposes the last such report received from the
24 Secretary of State.

25 As soon as may be after the first day of each month, the
26 Department of Transportation shall allot to the several

1 counties their share of the amount apportioned for the use of
2 road districts. The allotment shall be apportioned among the
3 several counties in the State in the proportion which the total
4 mileage of township or district roads in the respective
5 counties bears to the total mileage of all township and
6 district roads in the State. Funds allotted to the respective
7 counties for the use of road districts therein shall be
8 allocated to the several road districts in the county in the
9 proportion which the total mileage of such township or district
10 roads in the respective road districts bears to the total
11 mileage of all such township or district roads in the county.
12 After July 1 of any year prior to 2011, no allocation shall be
13 made for any road district unless it levied a tax for road and
14 bridge purposes in an amount which will require the extension
15 of such tax against the taxable property in any such road
16 district at a rate of not less than either .08% of the value
17 thereof, based upon the assessment for the year immediately
18 prior to the year in which such tax was levied and as equalized
19 by the Department of Revenue or, in DuPage County, an amount
20 equal to or greater than \$12,000 per mile of road under the
21 jurisdiction of the road district, whichever is less. Beginning
22 July 1, 2011 and each July 1 thereafter, an allocation shall be
23 made for any road district if it levied a tax for road and
24 bridge purposes. In counties other than DuPage County, if the
25 amount of the tax levy requires the extension of the tax
26 against the taxable property in the road district at a rate

1 that is less than 0.08% of the value thereof, based upon the
2 assessment for the year immediately prior to the year in which
3 the tax was levied and as equalized by the Department of
4 Revenue, then the amount of the allocation for that road
5 district shall be a percentage of the maximum allocation equal
6 to the percentage obtained by dividing the rate extended by the
7 district by 0.08%. In DuPage County, if the amount of the tax
8 levy requires the extension of the tax against the taxable
9 property in the road district at a rate that is less than the
10 lesser of (i) 0.08% of the value of the taxable property in the
11 road district, based upon the assessment for the year
12 immediately prior to the year in which such tax was levied and
13 as equalized by the Department of Revenue, or (ii) a rate that
14 will yield an amount equal to \$12,000 per mile of road under
15 the jurisdiction of the road district, then the amount of the
16 allocation for the road district shall be a percentage of the
17 maximum allocation equal to the percentage obtained by dividing
18 the rate extended by the district by the lesser of (i) 0.08% or
19 (ii) the rate that will yield an amount equal to \$12,000 per
20 mile of road under the jurisdiction of the road district.

21 Prior to 2011, if any road district has levied a special
22 tax for road purposes pursuant to Sections 6-601, 6-602 and
23 6-603 of the Illinois Highway Code, and such tax was levied in
24 an amount which would require extension at a rate of not less
25 than .08% of the value of the taxable property thereof, as
26 equalized or assessed by the Department of Revenue, or, in

1 DuPage County, an amount equal to or greater than \$12,000 per
2 mile of road under the jurisdiction of the road district,
3 whichever is less, such levy shall, however, be deemed a proper
4 compliance with this Section and shall qualify such road
5 district for an allotment under this Section. Beginning in 2011
6 and thereafter, if any road district has levied a special tax
7 for road purposes under Sections 6-601, 6-602, and 6-603 of the
8 Illinois Highway Code, and the tax was levied in an amount that
9 would require extension at a rate of not less than 0.08% of the
10 value of the taxable property of that road district, as
11 equalized or assessed by the Department of Revenue or, in
12 DuPage County, an amount equal to or greater than \$12,000 per
13 mile of road under the jurisdiction of the road district,
14 whichever is less, that levy shall be deemed a proper
15 compliance with this Section and shall qualify such road
16 district for a full, rather than proportionate, allotment under
17 this Section. If the levy for the special tax is less than
18 0.08% of the value of the taxable property, or, in DuPage
19 County if the levy for the special tax is less than the lesser
20 of (i) 0.08% or (ii) \$12,000 per mile of road under the
21 jurisdiction of the road district, and if the levy for the
22 special tax is more than any other levy for road and bridge
23 purposes, then the levy for the special tax qualifies the road
24 district for a proportionate, rather than full, allotment under
25 this Section. If the levy for the special tax is equal to or
26 less than any other levy for road and bridge purposes, then any

1 allotment under this Section shall be determined by the other
2 levy for road and bridge purposes.

3 Prior to 2011, if a township has transferred to the road
4 and bridge fund money which, when added to the amount of any
5 tax levy of the road district would be the equivalent of a tax
6 levy requiring extension at a rate of at least .08%, or, in
7 DuPage County, an amount equal to or greater than \$12,000 per
8 mile of road under the jurisdiction of the road district,
9 whichever is less, such transfer, together with any such tax
10 levy, shall be deemed a proper compliance with this Section and
11 shall qualify the road district for an allotment under this
12 Section.

13 In counties in which a property tax extension limitation is
14 imposed under the Property Tax Extension Limitation Law, road
15 districts may retain their entitlement to a motor fuel tax
16 allotment or, beginning in 2011, their entitlement to a full
17 allotment if, at the time the property tax extension limitation
18 was imposed, the road district was levying a road and bridge
19 tax at a rate sufficient to entitle it to a motor fuel tax
20 allotment and continues to levy the maximum allowable amount
21 after the imposition of the property tax extension limitation.
22 Any road district may in all circumstances retain its
23 entitlement to a motor fuel tax allotment or, beginning in
24 2011, its entitlement to a full allotment if it levied a road
25 and bridge tax in an amount that will require the extension of
26 the tax against the taxable property in the road district at a

1 rate of not less than 0.08% of the assessed value of the
2 property, based upon the assessment for the year immediately
3 preceding the year in which the tax was levied and as equalized
4 by the Department of Revenue or, in DuPage County, an amount
5 equal to or greater than \$12,000 per mile of road under the
6 jurisdiction of the road district, whichever is less.

7 As used in this Section the term "road district" means any
8 road district, including a county unit road district, provided
9 for by the Illinois Highway Code; and the term "township or
10 district road" means any road in the township and district road
11 system as defined in the Illinois Highway Code. For the
12 purposes of this Section, "township or district road" also
13 includes such roads as are maintained by park districts, forest
14 preserve districts and conservation districts. The Department
15 of Transportation shall determine the mileage of all township
16 and district roads for the purposes of making allotments and
17 allocations of motor fuel tax funds for use in road districts.

18 Payment of motor fuel tax moneys to municipalities and
19 counties shall be made as soon as possible after the allotment
20 is made. The treasurer of the municipality or county may invest
21 these funds until their use is required and the interest earned
22 by these investments shall be limited to the same uses as the
23 principal funds.

24 (Source: P.A. 97-72, eff. 7-1-11; 97-333, eff. 8-12-11; 98-24,
25 eff. 6-19-13; 98-674, eff. 6-30-14.)

1 (35 ILCS 505/8b new)

2 Sec. 8b. Transportation Renewal Fund; creation;
3 distribution of proceeds.

4 (a) The Transportation Renewal Fund is hereby created as a
5 special fund in the State treasury. Moneys in the Fund shall be
6 used as provided in this Section:

7 (1) 80% of the moneys in the Fund shall be used for
8 highway maintenance, highway construction, bridge repair,
9 congestion relief, and construction of aviation
10 facilities; of that 80%:

11 (A) the State Comptroller shall order transferred
12 and the State Treasurer shall transfer 60% to the State
13 Construction Account Fund; those moneys shall be used
14 solely for construction, reconstruction, improvement,
15 repair, maintenance, operation, and administration of
16 highways and are limited to payments made pursuant to
17 design and construction contracts awarded by the
18 Department of Transportation;

19 (B) 40% shall be distributed by the Department of
20 Transportation to municipalities, counties, and road
21 districts as follows:

22 (i) 49.10% to the municipalities of the State;

23 (ii) 16.74% to the counties of the State having
24 1,000,000 or more inhabitants;

25 (iii) 18.27% to the counties of the State
26 having less than 1,000,000 inhabitants; and

1 (iv) 15.89% to the road districts of the State;

2 and

3 (2) 20% of the moneys in the Fund shall be used for
4 projects related to rail facilities and mass transit
5 facilities, as defined in Section 2705-305 of the
6 Department of Transportation Law of the Civil
7 Administrative Code of Illinois, including rapid transit,
8 rail, high-speed rail, bus and other equipment in
9 connection with the State or a unit of local government,
10 special district, municipal corporation, or other public
11 agency authorized to provide and promote public
12 transportation within the State; of that 20%:

13 (A) 90% shall be deposited into the Regional
14 Transportation Authority Capital Improvement Fund, a
15 special fund created in the State Treasury; moneys in
16 the Regional Transportation Authority Capital
17 Improvement Fund shall be used by the Regional
18 Transportation Authority for deferred maintenance on
19 mass transit facilities; and

20 (B) 10% shall be deposited into the Downstate Mass
21 Transportation Capital Improvement Fund, a special
22 fund created in the State Treasury; moneys in the
23 Downstate Mass Transportation Capital Improvement Fund
24 shall be used by local mass transit districts other
25 than the Regional Transportation Authority for
26 deferred maintenance on mass transit facilities.

1 (b)Beginning on July 1, 2020, the Auditor General shall
2 conduct an annual financial audit of the obligations,
3 expenditures, receipt, and use of the funds deposited into the
4 Transportation Reform Fund and provide specific
5 recommendations to help ensure compliance with State and
6 federal statutes, rules, and regulations.

7 Section 15-40. The Illinois Municipal Code is amended by
8 adding Section 8-11-2.3 as follows:

9 (65 ILCS 5/8-11-2.3 new)

10 Sec. 8-11-2.3. Motor fuel tax. Notwithstanding any other
11 provision of law, in addition to any other tax that may be
12 imposed, a municipality in a county with a population of over
13 3,000,000 inhabitants may also impose, by ordinance, a tax on
14 motor fuel at a rate not to exceed \$0.03 per gallon.

15 A license that is issued to a distributor or a receiver
16 under the Motor Fuel Tax Law shall permit that distributor or
17 receiver to act as a distributor or receiver, as applicable,
18 under this Section. The provisions of Sections 2b, 2d, 6, 6a,
19 12, 12a, 13, 13a.2, 13a.7, 13a.8, 15.1, and 21 of the Motor
20 Fuel Tax Law that are not inconsistent with this Section shall
21 apply as far as practicable to the subject matter of this
22 Section to the same extent as if those provisions were included
23 in this Section.

24 The Department shall immediately pay over to the State

1 Treasurer, ex officio, as trustee, all taxes and penalties
2 collected under this Section. Those taxes and penalties shall
3 be deposited into the Municipal Motor Fuel Tax Fund, a trust
4 fund created in the State treasury. Moneys in the Municipal
5 Motor Fuel Tax Fund shall be used to make payments to
6 municipalities and for the payment of refunds under this
7 Section. The amount to be paid to each municipality shall be
8 the amount (not including credit memoranda) collected by the
9 Department from the tax imposed by that municipality under this
10 Section during the second preceding calendar month, plus an
11 amount the Department determines is necessary to offset amounts
12 that were erroneously paid to a different municipality, and not
13 including an amount equal to the amount of refunds made during
14 the second preceding calendar month by the Department on behalf
15 of the municipality, and not including any amount that the
16 Department determines is necessary to offset any amounts that
17 were payable to a different municipality but were erroneously
18 paid to the municipality, less 1.5% of the remainder, which the
19 Department shall transfer into the Tax Compliance and
20 Administration Fund. The Department, at the time of each
21 monthly disbursement, shall prepare and certify to the State
22 Comptroller the amount to be transferred into the Tax
23 Compliance and Administration Fund under this Section. Within
24 10 days after receipt by the Comptroller of the disbursement
25 certification to the municipalities and the Tax Compliance and
26 Administration Fund provided for in this Section to be given to

1 the Comptroller by the Department, the Comptroller shall cause
2 the orders to be drawn for the respective amounts in accordance
3 with the directions contained in the certification.

4 Section 15-45. The Illinois Vehicle Code is amended by
5 changing Sections 3-805, 3-806, 3-815, 3-815.1, 3-818, 3-819,
6 and 3-821 as follows:

7 (625 ILCS 5/3-805) (from Ch. 95 1/2, par. 3-805)

8 Sec. 3-805. Electric vehicles. Until January 1, 2020, the
9 ~~The~~ owner of a motor vehicle of the first division or a motor
10 vehicle of the second division weighing 8,000 pounds or less
11 propelled by an electric engine and not utilizing motor fuel,
12 may register such vehicle for a fee not to exceed \$35 for a
13 2-year registration period. The Secretary may, in his
14 discretion, prescribe that electric vehicle registration
15 plates be issued for an indefinite term, such term to
16 correspond to the term of registration plates issued generally,
17 as provided in Section 3-414.1. In no event may the
18 registration fee for electric vehicles exceed \$18 per
19 registration year. Beginning on January 1, 2020, the
20 registration fee for these vehicles shall be equal to the fee
21 set forth in Section 3-806 for motor vehicles of the first
22 division, other than Autocycles, Motorcycles, Motor Driven
23 Cycles, and Pedalcycles. In addition to the registration fees,
24 the Secretary shall assess an additional \$100 per year in lieu

1 of the payment of motor fuel taxes. \$1 of the additional fees
 2 shall be deposited into the Secretary of State Special Services
 3 Fund and the remainder of the additional fees shall be
 4 deposited into the Road Fund.

5 (Source: P.A. 96-1135, eff. 7-21-10.)

6 (625 ILCS 5/3-806) (from Ch. 95 1/2, par. 3-806)

7 Sec. 3-806. Registration Fees; Motor Vehicles of the First
 8 Division. Every owner of any other motor vehicle of the first
 9 division, except as provided in Sections 3-804, 3-804.01,
 10 3-804.3, 3-805, 3-806.3, 3-806.7, and 3-808, and every second
 11 division vehicle weighing 8,000 pounds or less, shall pay the
 12 Secretary of State an annual registration fee at the following
 13 rates:

14 SCHEDULE OF REGISTRATION FEES

15 REQUIRED BY LAW

16 Beginning with the 2021 ~~2010~~ registration year

	Annual Fee
18 Motor vehicles of the first division other	
19 than Autocycles, Motorcycles, Motor	
20 Driven Cycles and Pedalcycles	<u>\$148</u> \$98
21	
22 Autocycles	68
23	
24 Motorcycles, Motor Driven	

1 Cycles and Pedalcycles 38

2 A \$1 surcharge shall be collected in addition to the above
3 fees for motor vehicles of the first division, autocycles,
4 motorcycles, motor driven cycles, and pedalcycles to be
5 deposited into the State Police Vehicle Fund.

6 All of the proceeds of the additional fees imposed by
7 Public Act 96-34 shall be deposited into the Capital Projects
8 Fund.

9 A \$2 surcharge shall be collected in addition to the above
10 fees for motor vehicles of the first division, autocycles,
11 motorcycles, motor driven cycles, and pedalcycles to be
12 deposited into the Park and Conservation Fund for the
13 Department of Natural Resources to use for conservation
14 efforts. The monies deposited into the Park and Conservation
15 Fund under this Section shall not be subject to administrative
16 charges or chargebacks unless otherwise authorized by this Act.

17 Of the fees collected for motor vehicles of the first
18 division other than Autocycles, Motorcycles, Motor Driven
19 Cycles, and Pedalcycles, \$1 of the fees shall be deposited into
20 the Secretary of State Special Services Fund and \$49 of the
21 fees shall be deposited into the Road Fund.

22 (Source: P.A. 97-412, eff. 1-1-12; 97-811, eff. 7-13-12;
23 97-1136, eff. 1-1-13; 98-463, eff. 8-16-13; 98-777, eff.
24 1-1-15.)

25 (625 ILCS 5/3-815) (from Ch. 95 1/2, par. 3-815)

1 Sec. 3-815. Flat weight tax; vehicles of the second
2 division.

3 (a) Except as provided in Section 3-806.3 and 3-804.3,
4 every owner of a vehicle of the second division registered
5 under Section 3-813, and not registered under the mileage
6 weight tax under Section 3-818, shall pay to the Secretary of
7 State, for each registration year, for the use of the public
8 highways, a flat weight tax at the rates set forth in the
9 following table, the rates including the \$10 registration fee:

10 SCHEDULE OF FLAT WEIGHT TAX

11 REQUIRED BY LAW

12 Gross Weight in Lbs. 13 Including Vehicle 14 and Maximum Load	Class	Total Fees each Fiscal year
15 8,000 lbs. and less	B	<u>\$148</u> \$98
16 8,001 lbs. to 10,000 lbs.	C	<u>218</u> 118
17 10,001 lbs. to 12,000 lbs.	D	<u>238</u> 138
18 12,001 lbs. to 16,000 lbs.	F	<u>342</u> 242
19 16,001 lbs. to 26,000 lbs.	H	<u>590</u> 490
20 26,001 lbs. to 28,000 lbs.	J	<u>730</u> 630
21 28,001 lbs. to 32,000 lbs.	K	<u>942</u> 842
22 32,001 lbs. to 36,000 lbs.	L	<u>1,082</u> 982
23 36,001 lbs. to 40,000 lbs.	N	<u>1,302</u> 1,202
24 40,001 lbs. to 45,000 lbs.	P	<u>1,490</u> 1,390
25 45,001 lbs. to 50,000 lbs.	Q	<u>1,638</u> 1,538
26 50,001 lbs. to 54,999 lbs.	R	<u>1,798</u> 1,698

1	55,000 lbs. to 59,500 lbs.	S	<u>1,930</u> 1,830
2	59,501 lbs. to 64,000 lbs.	T	<u>2,070</u> 1,970
3	64,001 lbs. to 73,280 lbs.	V	<u>2,394</u> 2,294
4	73,281 lbs. to 77,000 lbs.	X	<u>2,722</u> 2,622
5	77,001 lbs. to 80,000 lbs.	Z	<u>2,890</u> 2,790

6 Beginning with the 2010 registration year a \$1 surcharge
 7 shall be collected for vehicles registered in the 8,000 lbs.
 8 and less flat weight plate category above to be deposited into
 9 the State Police Vehicle Fund.

10 Beginning with the 2014 registration year, a \$2 surcharge
 11 shall be collected in addition to the above fees for vehicles
 12 registered in the 8,000 lb. and less flat weight plate category
 13 as described in this subsection (a) to be deposited into the
 14 Park and Conservation Fund for the Department of Natural
 15 Resources to use for conservation efforts. The monies deposited
 16 into the Park and Conservation Fund under this Section shall
 17 not be subject to administrative charges or chargebacks unless
 18 otherwise authorized by this Act.

19 Of the fees collected under this subsection, \$1 of the fees
 20 shall be deposited into the Secretary of State Special Services
 21 Fund and \$99 of the fees shall be deposited into the Road Fund.

22 All of the proceeds of the additional fees imposed by
 23 Public Act 96-34 ~~this amendatory Act of the 96th General~~
 24 ~~Assembly~~ shall be deposited into the Capital Projects Fund.

25 (a-1) A Special Hauling Vehicle is a vehicle or combination
 26 of vehicles of the second division registered under Section

1 3-813 transporting asphalt or concrete in the plastic state or
2 a vehicle or combination of vehicles that are subject to the
3 gross weight limitations in subsection (a) of Section 15-111
4 for which the owner of the vehicle or combination of vehicles
5 has elected to pay, in addition to the registration fee in
6 subsection (a), \$125 to the Secretary of State for each
7 registration year. The Secretary shall designate this class of
8 vehicle as a Special Hauling Vehicle.

9 (a-5) Beginning January 1, 2015, upon the request of the
10 vehicle owner, a \$10 surcharge shall be collected in addition
11 to the above fees for vehicles in the 12,000 lbs. and less flat
12 weight plate categories as described in subsection (a) to be
13 deposited into the Secretary of State Special License Plate
14 Fund. The \$10 surcharge is to identify vehicles in the 12,000
15 lbs. and less flat weight plate categories as a covered farm
16 vehicle. The \$10 surcharge is an annual, flat fee that shall be
17 based on an applicant's new or existing registration year for
18 each vehicle in the 12,000 lbs. and less flat weight plate
19 categories. A designation as a covered farm vehicle under this
20 subsection (a-5) shall not alter a vehicle's registration as a
21 registration in the 12,000 lbs. or less flat weight category.
22 The Secretary shall adopt any rules necessary to implement this
23 subsection (a-5).

24 (a-10) Beginning January 1, 2019, upon the request of the
25 vehicle owner, the Secretary of State shall collect a \$10
26 surcharge in addition to the fees for second division vehicles

1 in the 8,000 lbs. and less flat weight plate category described
 2 in subsection (a) that are issued a registration plate under
 3 Article VI of this Chapter. The \$10 surcharge shall be
 4 deposited into the Secretary of State Special License Plate
 5 Fund. The \$10 surcharge is to identify a vehicle in the 8,000
 6 lbs. and less flat weight plate category as a covered farm
 7 vehicle. The \$10 surcharge is an annual, flat fee that shall be
 8 based on an applicant's new or existing registration year for
 9 each vehicle in the 8,000 lbs. and less flat weight plate
 10 category. A designation as a covered farm vehicle under this
 11 subsection (a-10) shall not alter a vehicle's registration in
 12 the 8,000 lbs. or less flat weight category. The Secretary
 13 shall adopt any rules necessary to implement this subsection
 14 (a-10).

15 (b) Except as provided in Section 3-806.3, every camping
 16 trailer, motor home, mini motor home, travel trailer, truck
 17 camper or van camper used primarily for recreational purposes,
 18 and not used commercially, nor for hire, nor owned by a
 19 commercial business, may be registered for each registration
 20 year upon the filing of a proper application and the payment of
 21 a registration fee and highway use tax, according to the
 22 following table of fees:

MOTOR HOME, MINI MOTOR HOME, TRUCK CAMPER OR VAN CAMPER	
Gross Weight in Lbs. Including Vehicle and Maximum Load	Total Fees Each Calendar Year

1	8,000 lbs and less	\$78
2	8,001 Lbs. to 10,000 Lbs	90
3	10,001 Lbs. and Over	102

4 CAMPING TRAILER OR TRAVEL TRAILER

5	Gross Weight in Lbs.	Total Fees
6	Including Vehicle and	Each
7	Maximum Load	Calendar Year
8	3,000 Lbs. and Less	\$18
9	3,001 Lbs. to 8,000 Lbs.	30
10	8,001 Lbs. to 10,000 Lbs.	38
11	10,001 Lbs. and Over	50

12 Every house trailer must be registered under Section 3-819.

13 (c) Farm Truck. Any truck used exclusively for the owner's
 14 own agricultural, horticultural or livestock raising
 15 operations and not-for-hire only, or any truck used only in the
 16 transportation for-hire of seasonal, fresh, perishable fruit
 17 or vegetables from farm to the point of first processing, may
 18 be registered by the owner under this paragraph in lieu of
 19 registration under paragraph (a), upon filing of a proper
 20 application and the payment of the \$10 registration fee and the
 21 highway use tax herein specified as follows:

22 SCHEDULE OF FEES AND TAXES

23	Gross Weight in Lbs.		Total Amount for
24	Including Truck and		each
25	Maximum Load	Class	Fiscal Year
26	16,000 lbs. or less	VF	<u>\$250</u> \$150

1	16,001 to 20,000 lbs.	VG	<u>326</u> 226
2	20,001 to 24,000 lbs.	VH	<u>390</u> 290
3	24,001 to 28,000 lbs.	VJ	<u>478</u> 378
4	28,001 to 32,000 lbs.	VK	<u>606</u> 506
5	32,001 to 36,000 lbs.	VL	<u>710</u> 610
6	36,001 to 45,000 lbs.	VP	<u>910</u> 810
7	45,001 to 54,999 lbs.	VR	<u>1,126</u> 1,026
8	55,000 to 64,000 lbs.	VT	<u>1,302</u> 1,202
9	64,001 to 73,280 lbs.	VV	<u>1,390</u> 1,290
10	73,281 to 77,000 lbs.	VX	<u>1,450</u> 1,350
11	77,001 to 80,000 lbs.	VZ	<u>1,590</u> 1,490

12 Of the fees collected under this subsection, \$1 of the fees
13 shall be deposited into the Secretary of State Special Services
14 Fund and \$99 of the fees shall be deposited into the Road Fund.

15 In the event the Secretary of State revokes a farm truck
16 registration as authorized by law, the owner shall pay the flat
17 weight tax due hereunder before operating such truck.

18 Any combination of vehicles having 5 axles, with a distance
19 of 42 feet or less between extreme axles, that are subject to
20 the weight limitations in subsection (a) of Section 15-111 for
21 which the owner of the combination of vehicles has elected to
22 pay, in addition to the registration fee in subsection (c),
23 \$125 to the Secretary of State for each registration year shall
24 be designated by the Secretary as a Special Hauling Vehicle.

25 (d) The number of axles necessary to carry the maximum load
26 provided shall be determined from Chapter 15 of this Code.

1 (e) An owner may only apply for and receive 5 farm truck
2 registrations, and only 2 of those 5 vehicles shall exceed
3 59,500 gross weight in pounds per vehicle.

4 (f) Every person convicted of violating this Section by
5 failure to pay the appropriate flat weight tax to the Secretary
6 of State as set forth in the above tables shall be punished as
7 provided for in Section 3-401.

8 (Source: P.A. 100-734, eff. 1-1-19; 100-956, eff. 1-1-19;
9 revised 10-15-18.)

10 (625 ILCS 5/3-815.1)

11 Sec. 3-815.1. Commercial distribution fee. Beginning July
12 1, 2003, in addition to any tax or fee imposed under this Code:

13 (a) Vehicles of the second division with a gross
14 vehicle weight that exceeds 8,000 pounds and that incur any
15 tax or fee under subsection (a) of Section 3-815 of this
16 Code or subsection (a) of Section 3-818 of this Code, as
17 applicable, shall pay to the Secretary of State a
18 commercial distribution fee, for each registration year,
19 for the use of the public highways, State infrastructure,
20 and State services, in an amount equal to: (i) for a
21 registration year beginning on or after July 1, 2003 and
22 before July 1, 2005, 36% of the taxes and fees incurred
23 under subsection (a) of Section 3-815 of this Code, or
24 subsection (a) of Section 3-818 of this Code, as
25 applicable, rounded up to the nearest whole dollar; (ii)

1 for a registration year beginning on or after July 1, 2005
2 and before July 1, 2006, 21.5% of the taxes and fees
3 incurred under subsection (a) of Section 3-815 of this
4 Code, or subsection (a) of Section 3-818 of this Code, as
5 applicable, rounded up to the nearest whole dollar; and
6 (iii) for a registration year beginning on or after July 1,
7 2006, 14.35% of the taxes and fees incurred under
8 subsection (a) of Section 3-815 of this Code, or subsection
9 (a) of Section 3-818 of this Code, as applicable, rounded
10 up to the nearest whole dollar.

11 (b) Until June 30, 2004, vehicles of the second
12 division with a gross vehicle weight of 8,000 pounds or
13 less and that incur any tax or fee under subsection (a) of
14 Section 3-815 of this Code or subsection (a) of Section
15 3-818 of this Code, as applicable, and have claimed the
16 rolling stock exemption under the Retailers' Occupation
17 Tax Act, Use Tax Act, Service Occupation Tax Act, or
18 Service Use Tax Act shall pay to the Illinois Department of
19 Revenue (or the Secretary of State under an
20 intergovernmental agreement) a commercial distribution
21 fee, for each registration year, for the use of the public
22 highways, State infrastructure, and State services, in an
23 amount equal to 36% of the taxes and fees incurred under
24 subsection (a) of Section 3-815 of this Code or subsection
25 (a) of Section 3-818 of this Code, as applicable, rounded
26 up to the nearest whole dollar.

1		Guaranteed	Permitted	for Mileage
2	Gross Weight	Mileage	Under	in excess of
3	Vehicle and	Weight	Guaranteed	Guaranteed
4	Load	Class	Tax	Mileage
5	12,000 lbs. or less	MD	<u>\$173</u> \$73	5,000 26 Mills
6	12,001 to 16,000 lbs.	MF	<u>220</u> 120	6,000 34 Mills
7	16,001 to 20,000 lbs.	MG	<u>280</u> 180	6,000 46 Mills
8	20,001 to 24,000 lbs.	MH	<u>335</u> 235	6,000 63 Mills
9	24,001 to 28,000 lbs.	MJ	<u>415</u> 315	7,000 63 Mills
10	28,001 to 32,000 lbs.	MK	<u>485</u> 385	7,000 83 Mills
11	32,001 to 36,000 lbs.	ML	<u>585</u> 485	7,000 99 Mills
12	36,001 to 40,000 lbs.	MN	<u>715</u> 615	7,000 128 Mills
13	40,001 to 45,000 lbs.	MP	<u>795</u> 695	7,000 139 Mills
14	45,001 to 54,999 lbs.	MR	<u>953</u> 853	7,000 156 Mills
15	55,000 to 59,500 lbs.	MS	<u>1,020</u> 920	7,000 178 Mills
16	59,501 to 64,000 lbs.	MT	<u>1,085</u> 985	7,000 195 Mills
17	64,001 to 73,280 lbs.	MV	<u>1,273</u> 1,173	7,000 225 Mills
18	73,281 to 77,000 lbs.	MX	<u>1,428</u> 1,328	7,000 258 Mills
19	77,001 to 80,000 lbs.	MZ	<u>1,515</u> 1,415	7,000 275 Mills
20	TRAILER			
21			Maximum	Mileage
22			Minimum	Mileage Weight Tax
23		Guaranteed	Permitted	for Mileage
24	Gross Weight	Mileage	Under	in excess of
25	Vehicle and	Weight	Guaranteed	Guaranteed
26	Load	Class	Tax	Mileage

1	14,000 lbs. or less	ME	<u>\$175</u> \$75	5,000	31 Mills
2	14,001 to 20,000 lbs.	MF	<u>235</u> 135	6,000	36 Mills
3	20,001 to 36,000 lbs.	ML	<u>640</u> 540	7,000	103 Mills
4	36,001 to 40,000 lbs.	MM	<u>850</u> 750	7,000	150 Mills

5 Of the fees collected under this subsection, \$1 of the fees
6 shall be deposited into the Secretary of State Special Services
7 Fund and \$99 of the fees shall be deposited into the Road Fund.

8 (a-1) A Special Hauling Vehicle is a vehicle or combination
9 of vehicles of the second division registered under Section
10 3-813 transporting asphalt or concrete in the plastic state or
11 a vehicle or combination of vehicles that are subject to the
12 gross weight limitations in subsection (a) of Section 15-111
13 for which the owner of the vehicle or combination of vehicles
14 has elected to pay, in addition to the registration fee in
15 subsection (a), \$125 to the Secretary of State for each
16 registration year. The Secretary shall designate this class of
17 vehicle as a Special Hauling Vehicle.

18 In preparing rate schedules on registration applications,
19 the Secretary of State shall add to the above rates, the \$10
20 registration fee. The Secretary may decline to accept any
21 renewal filed after July 1st.

22 The number of axles necessary to carry the maximum load
23 provided shall be determined from Chapter 15 of this Code.

24 Every owner of a second division motor vehicle for which he
25 has elected to pay a mileage weight tax shall keep a daily
26 record upon forms prescribed by the Secretary of State, showing

1 the mileage covered by that vehicle in this State. Such record
2 shall contain the license number of the vehicle and the miles
3 traveled by the vehicle in this State for each day of the
4 calendar month. Such owner shall also maintain records of fuel
5 consumed by each such motor vehicle and fuel purchases
6 therefor. On or before the 10th day of July the owner shall
7 certify to the Secretary of State upon forms prescribed
8 therefor, summaries of his daily records which shall show the
9 miles traveled by the vehicle in this State during the
10 preceding 12 months and such other information as the Secretary
11 of State may require. The daily record and fuel records shall
12 be filed, preserved and available for audit for a period of 3
13 years. Any owner filing a return hereunder shall certify that
14 such return is a true, correct and complete return. Any person
15 who willfully makes a false return hereunder is guilty of
16 perjury and shall be punished in the same manner and to the
17 same extent as is provided therefor.

18 At the time of filing his return, each owner shall pay to
19 the Secretary of State the proper amount of tax at the rate
20 herein imposed.

21 Every owner of a vehicle of the second division who elects
22 to pay on a mileage weight tax basis and who operates the
23 vehicle within this State, shall file with the Secretary of
24 State a bond in the amount of \$500. The bond shall be in a form
25 approved by the Secretary of State and with a surety company
26 approved by the Illinois Department of Insurance to transact

1 business in this State as surety, and shall be conditioned upon
2 such applicant's paying to the State of Illinois all money
3 becoming due by reason of the operation of the second division
4 vehicle in this State, together with all penalties and interest
5 thereon.

6 Upon notice from the Secretary that the registrant has
7 failed to pay the excess mileage fees, the surety shall
8 immediately pay the fees together with any penalties and
9 interest thereon in an amount not to exceed the limits of the
10 bond.

11 (b) Beginning January 1, 2016, upon the request of the
12 vehicle owner, a \$10 surcharge shall be collected in addition
13 to the above fees for vehicles in the 12,000 lbs. and less
14 mileage weight plate category as described in subsection (a) to
15 be deposited into the Secretary of State Special License Plate
16 Fund. The \$10 surcharge is to identify vehicles in the 12,000
17 lbs. and less mileage weight plate category as a covered farm
18 vehicle. The \$10 surcharge is an annual flat fee that shall be
19 based on an applicant's new or existing registration year for
20 each vehicle in the 12,000 lbs. and less mileage weight plate
21 category. A designation as a covered farm vehicle under this
22 subsection (b) shall not alter a vehicle's registration as a
23 registration in the 12,000 lbs. or less mileage weight
24 category. The Secretary shall adopt any rules necessary to
25 implement this subsection (b).

26 (Source: P.A. 99-57, eff. 7-16-15; 99-642, eff. 7-28-16.)

1 (625 ILCS 5/3-819) (from Ch. 95 1/2, par. 3-819)

2 Sec. 3-819. Trailer; Flat weight tax.

3 (a) Farm Trailer. Any farm trailer drawn by a motor vehicle
4 of the second division registered under paragraph (a) or (c) of
5 Section 3-815 and used exclusively by the owner for his own
6 agricultural, horticultural or livestock raising operations
7 and not used for hire, or any farm trailer utilized only in the
8 transportation for-hire of seasonal, fresh, perishable fruit
9 or vegetables from farm to the point of first processing, and
10 any trailer used with a farm tractor that is not an implement
11 of husbandry may be registered under this paragraph in lieu of
12 registration under paragraph (b) of this Section upon the
13 filing of a proper application and the payment of the \$10
14 registration fee and the highway use tax herein for use of the
15 public highways of this State, at the following rates which
16 include the \$10 registration fee:

17 SCHEDULE OF FEES AND TAXES

18 Gross Weight in Lbs.	Class	Total Amount
19 Including Vehicle		each
20 and Maximum Load		Fiscal Year
21 10,000 lbs. or less	VDD	<u>\$160</u> \$60
22 10,001 to 14,000 lbs.	VDE	<u>206</u> 106
23 14,001 to 20,000 lbs.	VDG	<u>266</u> 166
24 20,001 to 28,000 lbs.	VDJ	<u>478</u> 378
25 28,001 to 36,000 lbs.	VDL	<u>750</u> 650

1 An owner may only apply for and receive two farm trailer
2 registrations.

3 (b) All other owners of trailers, other than apportionable
4 trailers registered under Section 3-402.1 of this Code, used
5 with a motor vehicle on the public highways, shall pay to the
6 Secretary of State for each registration year a flat weight
7 tax, for the use of the public highways of this State, at the
8 following rates (which includes the registration fee of \$10
9 required by Section 3-813):

10 SCHEDULE OF TRAILER FLAT

11 WEIGHT TAX REQUIRED

12 BY LAW

13 Gross Weight in Lbs.		Total Fees
14 Including Vehicle and		each
15 Maximum Load	Class	Fiscal Year
16 3,000 lbs. and less	TA	<u>\$118</u> \$18
17 5,000 lbs. and more than 3,000	TB	<u>154</u> 54
18 8,000 lbs. and more than 5,000	TC	<u>158</u> 58
19 10,000 lbs. and more than 8,000	TD	<u>206</u> 106
20 14,000 lbs. and more than 10,000	TE	<u>270</u> 170
21 20,000 lbs. and more than 14,000	TG	<u>358</u> 258
22 32,000 lbs. and more than 20,000	TK	<u>822</u> 722
23 36,000 lbs. and more than 32,000	TL	<u>1,182</u> 1,082
24 40,000 lbs. and more than 36,000	TN	<u>1,602</u> 1,502

25 Of the fees collected under this subsection, \$1 of the fees
26 shall be deposited into the Secretary of State Special Services

1 Fund and \$99 of the additional fees shall be deposited into the
 2 Road Fund.

3 (c) The number of axles necessary to carry the maximum load
 4 provided shall be determined from Chapter 15 of this Code.

5 (Source: P.A. 96-328, eff. 8-11-09.)

6 (625 ILCS 5/3-821) (from Ch. 95 1/2, par. 3-821)
 7 Sec. 3-821. Miscellaneous registration and title fees.

8 (a) Except as provided under subsection (h), the fee to be
 9 paid to the Secretary of State for the following certificates,
 10 registrations or evidences of proper registration, or for
 11 corrected or duplicate documents shall be in accordance with
 12 the following schedule:

13 Certificate of Title, except for an all-terrain	
14 vehicle or off-highway motorcycle, <u>prior to July 1,</u>	
15 <u>2019</u>	\$95

16 <u>Certificate of Title, except for an all-terrain</u>	
17 <u>vehicle, off-highway motorcycle, or motor home, mini</u>	
18 <u>motor home or van camper, on and after July 1, 2019</u>	<u>\$150</u>

19 <u>Certificate of Title for a motor home, mini motor</u>	
20 <u>home, or van camper, on and after July 1, 2019</u>	<u>\$250</u>

21 Certificate of Title for an all-terrain vehicle	
22 or off-highway motorcycle	\$30

23 Certificate of Title for an all-terrain vehicle	
24 or off-highway motorcycle used for production	
25 agriculture, or accepted by a dealer in trade	13

1	Certificate of Title for a low-speed vehicle	30
2	Transfer of Registration or any evidence of	
3	proper registration	\$25
4	Duplicate Registration Card for plates or other	
5	evidence of proper registration	3
6	Duplicate Registration Sticker or Stickers, each	20
7	Duplicate Certificate of Title, <u>prior to July 1,</u>	
8	<u>2019</u>	95
9	Duplicate Certificate of Title, <u>on and after July</u>	
10	<u>1, 2019</u>	<u>\$50</u>
11	Corrected Registration Card or Card for other	
12	evidence of proper registration	3
13	Corrected Certificate of Title	95
14	Salvage Certificate, <u>prior to July 1, 2019</u>	4
15	<u>Salvage Certificate, on and after July 1, 2019</u>	<u>\$20</u>
16	Fleet Reciprocity Permit	15
17	Prorate Decal	1
18	Prorate Backing Plate	3
19	Special Corrected Certificate of Title	15
20	Expedited Title Service (to be charged in addition	
21	to other applicable fees)	30
22	Dealer Lien Release Certificate of Title	20
23	<u>Junking Certificate, on and after July 1, 2019</u>	<u>\$10</u>
24	A special corrected certificate of title shall be issued	
25	(i) to remove a co-owner's name due to the death of the	
26	co-owner, to transfer title to a spouse if the decedent-spouse	

1 was the sole owner on the title, or due to a divorce; (ii) to
2 change a co-owner's name due to a marriage; or (iii) due to a
3 name change under Article XXI of the Code of Civil Procedure.

4 There shall be no fee paid for a Junking Certificate prior
5 to July 1, 2019.

6 There shall be no fee paid for a certificate of title
7 issued to a county when the vehicle is forfeited to the county
8 under Article 36 of the Criminal Code of 2012.

9 (a-5) The Secretary of State may revoke a certificate of
10 title and registration card and issue a corrected certificate
11 of title and registration card, at no fee to the vehicle owner
12 or lienholder, if there is proof that the vehicle
13 identification number is erroneously shown on the original
14 certificate of title.

15 (a-10) The Secretary of State may issue, in connection with
16 the sale of a motor vehicle, a corrected title to a motor
17 vehicle dealer upon application and submittal of a lien release
18 letter from the lienholder listed in the files of the
19 Secretary. In the case of a title issued by another state, the
20 dealer must submit proof from the state that issued the last
21 title. The corrected title, which shall be known as a dealer
22 lien release certificate of title, shall be issued in the name
23 of the vehicle owner without the named lienholder. If the motor
24 vehicle is currently titled in a state other than Illinois, the
25 applicant must submit either (i) a letter from the current
26 lienholder releasing the lien and stating that the lienholder

1 has possession of the title; or (ii) a letter from the current
2 lienholder releasing the lien and a copy of the records of the
3 department of motor vehicles for the state in which the vehicle
4 is titled, showing that the vehicle is titled in the name of
5 the applicant and that no liens are recorded other than the
6 lien for which a release has been submitted. The fee for the
7 dealer lien release certificate of title is \$20.

8 (b) The Secretary may prescribe the maximum service charge
9 to be imposed upon an applicant for renewal of a registration
10 by any person authorized by law to receive and remit or
11 transmit to the Secretary such renewal application and fees
12 therewith.

13 (c) If payment is delivered to the Office of the Secretary
14 of State as payment of any fee or tax under this Code, and such
15 payment is not honored for any reason, the registrant or other
16 person tendering the payment remains liable for the payment of
17 such fee or tax. The Secretary of State may assess a service
18 charge of \$25 in addition to the fee or tax due and owing for
19 all dishonored payments.

20 If the total amount then due and owing exceeds the sum of
21 \$100 and has not been paid in full within 60 days from the date
22 the dishonored payment was first delivered to the Secretary of
23 State, the Secretary of State shall assess a penalty of 25% of
24 such amount remaining unpaid.

25 All amounts payable under this Section shall be computed to
26 the nearest dollar. Out of each fee collected for dishonored

1 payments, \$5 shall be deposited in the Secretary of State
2 Special Services Fund.

3 (d) The minimum fee and tax to be paid by any applicant for
4 apportionment of a fleet of vehicles under this Code shall be
5 \$15 if the application was filed on or before the date
6 specified by the Secretary together with fees and taxes due. If
7 an application and the fees or taxes due are filed after the
8 date specified by the Secretary, the Secretary may prescribe
9 the payment of interest at the rate of 1/2 of 1% per month or
10 fraction thereof after such due date and a minimum of \$8.

11 (e) Trucks, truck tractors, truck tractors with loads, and
12 motor buses, any one of which having a combined total weight in
13 excess of 12,000 lbs. shall file an application for a Fleet
14 Reciprocity Permit issued by the Secretary of State. This
15 permit shall be in the possession of any driver operating a
16 vehicle on Illinois highways. Any foreign licensed vehicle of
17 the second division operating at any time in Illinois without a
18 Fleet Reciprocity Permit or other proper Illinois
19 registration, shall subject the operator to the penalties
20 provided in Section 3-834 of this Code. For the purposes of
21 this Code, "Fleet Reciprocity Permit" means any second division
22 motor vehicle with a foreign license and used only in
23 interstate transportation of goods. The fee for such permit
24 shall be \$15 per fleet which shall include all vehicles of the
25 fleet being registered.

26 (f) For purposes of this Section, "all-terrain vehicle or

1 off-highway motorcycle used for production agriculture" means
2 any all-terrain vehicle or off-highway motorcycle used in the
3 raising of or the propagation of livestock, crops for sale for
4 human consumption, crops for livestock consumption, and
5 production seed stock grown for the propagation of feed grains
6 and the husbandry of animals or for the purpose of providing a
7 food product, including the husbandry of blood stock as a main
8 source of providing a food product. "All-terrain vehicle or
9 off-highway motorcycle used in production agriculture" also
10 means any all-terrain vehicle or off-highway motorcycle used in
11 animal husbandry, floriculture, aquaculture, horticulture, and
12 viticulture.

13 (g) All of the proceeds of the additional fees imposed by
14 Public Act 96-34 shall be deposited into the Capital Projects
15 Fund.

16 (h) The fee for a duplicate registration sticker or
17 stickers shall be the amount required under subsection (a) or
18 the vehicle's annual registration fee amount, whichever is
19 less.

20 (i) All of the proceeds of the additional fees imposed by
21 this amendatory Act of the 101st General Assembly shall be
22 deposited into the Road Fund.

23 (Source: P.A. 99-260, eff. 1-1-16; 99-607, eff. 7-22-16;
24 100-956, eff. 1-1-19.)

25 Section 15-50. The State Finance Act is amended by adding

1 Sections 5.891, 5.893, and 5.894 as follows:

2 (30 ILCS 105/5.891 new)

3 Sec. 5.891. The Transportation Renewal Fund.

4 (30 ILCS 105/5.893 new)

5 Sec. 5.893. The Regional Transportation Authority Capital
6 Improvement Fund.

7 (30 ILCS 105/5.894 new)

8 Sec. 5.894. The Downstate Mass Transportation Capital
9 Improvement Fund.

10 ARTICLE 99. EFFECTIVE DATE

11 Section 999. Effective date. This Act takes effect upon
12 becoming law."