



## 100TH GENERAL ASSEMBLY

### State of Illinois

2017 and 2018

HB5087

by Rep. Brian W. Stewart

#### SYNOPSIS AS INTRODUCED:

See Index

Amends the Renewable Energy, Energy Efficiency, and Coal Resources Development Law of 1997, the Cigarette Machine Operators' Occupation Tax Act, the Cigarette Tax Act, the Cigarette Use Tax Act, the Tobacco Products Tax Act of 1995, the Hotel Operators' Occupation Tax Act, the Live Adult Entertainment Facility Surcharge Act, the Illinois Hydraulic Fracturing Tax Act, the Motor Fuel Tax Law, the Gas Revenue Tax Act, the Public Utilities Revenue Act, the Telecommunications Excise Tax Act, the Electricity Excise Tax Law, the Illinois Pull Tabs and Jar Games Act, the Bingo License and Tax Act, the Charitable Games Act, the Liquor Control Act of 1934, the Energy Assistance Act, the Environmental Protection Act, the Environmental Impact Fee Law, and the Drycleaner Environmental Response Trust Fund Act. Provides that, if a payment provided for under one of those Acts exceeds the taxpayer's liability under that Act, then the taxpayer may credit the excess payment against liability subsequently to be remitted to the Department of Revenue.

LRB100 19012 HLH 34266 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Renewable Energy, Energy Efficiency, and  
5 Coal Resources Development Law of 1997 is amended by changing  
6 Section 6-5 and by adding Section 6-8 as follows:

7 (20 ILCS 687/6-5)

8 (Section scheduled to be repealed on December 31, 2020)

9 Sec. 6-5. Renewable Energy Resources and Coal Technology  
10 Development Assistance Charge.

11 (a) Notwithstanding the provisions of Section 16-111 of the  
12 Public Utilities Act but subject to subsection (e) of this  
13 Section, each public utility, electric cooperative, as defined  
14 in Section 3.4 of the Electric Supplier Act, and municipal  
15 utility, as referenced in Section 3-105 of the Public Utilities  
16 Act, that is engaged in the delivery of electricity or the  
17 distribution of natural gas within the State of Illinois shall,  
18 effective January 1, 1998, assess each of its customer accounts  
19 a monthly Renewable Energy Resources and Coal Technology  
20 Development Assistance Charge. The delivering public utility,  
21 municipal electric or gas utility, or electric or gas  
22 cooperative for a self-assessing purchaser remains subject to  
23 the collection of the fee imposed by this Section. The monthly

1 charge shall be as follows:

2 (1) \$0.05 per month on each account for residential  
3 electric service as defined in Section 13 of the Energy  
4 Assistance Act;

5 (2) \$0.05 per month on each account for residential gas  
6 service as defined in Section 13 of the Energy Assistance  
7 Act;

8 (3) \$0.50 per month on each account for nonresidential  
9 electric service, as defined in Section 13 of the Energy  
10 Assistance Act, which had less than 10 megawatts of peak  
11 demand during the previous calendar year;

12 (4) \$0.50 per month on each account for nonresidential  
13 gas service, as defined in Section 13 of the Energy  
14 Assistance Act, which had distributed to it less than  
15 4,000,000 therms of gas during the previous calendar year;

16 (5) \$37.50 per month on each account for nonresidential  
17 electric service, as defined in Section 13 of the Energy  
18 Assistance Act, which had 10 megawatts or greater of peak  
19 demand during the previous calendar year; and

20 (6) \$37.50 per month on each account for nonresidential  
21 gas service, as defined in Section 13 of the Energy  
22 Assistance Act, which had 4,000,000 or more therms of gas  
23 distributed to it during the previous calendar year.

24 (b) The Renewable Energy Resources and Coal Technology  
25 Development Assistance Charge assessed by electric and gas  
26 public utilities shall be considered a charge for public

1 utility service.

2 (c) Fifty percent of the moneys collected pursuant to this  
3 Section shall be deposited in the Renewable Energy Resources  
4 Trust Fund by the Department of Revenue. From those funds,  
5 \$2,000,000 may be used annually by the Department to provide  
6 grants to the Illinois Green Economy Network for the purposes  
7 of funding education and training for renewable energy and  
8 energy efficiency technology and for the operation and services  
9 of the Illinois Green Economy Network. The remaining 50 percent  
10 of the moneys collected pursuant to this Section shall be  
11 deposited in the Coal Technology Development Assistance Fund by  
12 the Department of Revenue for the exclusive purposes of (1)  
13 capturing or sequestering carbon emissions produced by coal  
14 combustion; (2) supporting research on the capture and  
15 sequestration of carbon emissions produced by coal combustion;  
16 and (3) improving coal miner safety.

17 (d) By the 20th day of the month following the month in  
18 which the charges imposed by this Section were collected, each  
19 utility and alternative retail electric supplier collecting  
20 charges pursuant to this Section shall remit to the Department  
21 of Revenue for deposit in the Renewable Energy Resources Trust  
22 Fund and the Coal Technology Development Assistance Fund all  
23 moneys received as payment of the charge provided for in this  
24 Section on a return prescribed and furnished by the Department  
25 of Revenue showing such information as the Department of  
26 Revenue may reasonably require.

1       If any payment provided for in this Section exceeds the  
2       utility or alternate retail electric supplier's liabilities  
3       under this Act, as shown on an original return, the utility or  
4       alternative retail electric supplier may credit the excess  
5       payment against liability subsequently to be remitted to the  
6       Department of Revenue under this Act.

7       (e) The charges imposed by this Section shall only apply to  
8       customers of municipal electric or gas utilities and electric  
9       or gas cooperatives if the municipal electric or gas utility or  
10       electric or gas cooperative makes an affirmative decision to  
11       impose the charge. If a municipal electric or gas utility or an  
12       electric or gas cooperative makes an affirmative decision to  
13       impose the charge provided by this Section, the municipal  
14       electric or gas utility or electric or gas cooperative shall  
15       inform the Department of Revenue in writing of such decision  
16       when it begins to impose the charge. If a municipal electric or  
17       gas utility or electric or gas cooperative does not assess this  
18       charge, its customers shall not be eligible for the Renewable  
19       Energy Resources Program.

20       (f) The Department of Revenue may establish such rules as  
21       it deems necessary to implement this Section.

22       (Source: P.A. 100-402, eff. 8-25-17.)

23       (20 ILCS 687/6-8 new)

24       Sec. 6-8. Application of Retailers' Occupation Tax  
25       provisions. All the provisions of Sections 4, 5, 5a, 5b, 5c,

1 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12,  
2 and 13 of the Retailers' Occupation Tax Act that are not  
3 inconsistent with this Act apply, as far as practicable, to the  
4 surcharge imposed by this Act to the same extent as if those  
5 provisions were included in this Act. References in the  
6 incorporated Sections of the Retailers' Occupation Tax Act to  
7 retailers, to sellers, or to persons engaged in the business of  
8 selling tangible personal property mean persons required to  
9 remit the charge imposed under this Act.

10 Section 10. The Cigarette Machine Operators' Occupation  
11 Tax Act is amended by changing Section 1-40 as follows:

12 (35 ILCS 128/1-40)

13 Sec. 1-40. Returns.

14 (a) Cigarette machine operators shall file a return and  
15 remit the tax imposed by Section 1-10 by the 15th day of each  
16 month covering the preceding calendar month. Each such return  
17 shall show: the quantity of cigarettes made or fabricated  
18 during the period covered by the return; the beginning and  
19 ending meter reading for each cigarette machine for the period  
20 covered by the return; the quantity of such cigarettes sold or  
21 otherwise disposed of during the period covered by the return;  
22 the brand family and manufacturer and quantity of tobacco  
23 products used to make or fabricate cigarettes by use of a  
24 cigarette machine; the license number of each distributor from

1 whom tobacco products are purchased; the type and quantity of  
2 cigarette tubes purchased for use in a cigarette machine; the  
3 type and quantity of cigarette tubes used in a cigarette  
4 machine; and such other information as the Department may  
5 require. Such returns shall be filed on forms prescribed and  
6 furnished by the Department. The Department may promulgate  
7 rules to require that the cigarette machine operator's return  
8 be accompanied by appropriate computer-generated magnetic  
9 media supporting schedule data in the format required by the  
10 Department, unless, as provided by rule, the Department grants  
11 an exception upon petition of a cigarette machine operator.

12 Cigarette machine operators shall send a copy of those  
13 returns, together with supporting schedule data, to the  
14 Attorney General's Office by the 15th day of each month for the  
15 period covering the preceding calendar month.

16 (b) Cigarette machine operators may take a credit against  
17 any tax due under Section 1-10 of this Act for taxes imposed  
18 and paid under the Tobacco Products Tax Act of 1995 on tobacco  
19 products sold to a customer and used in a rolling machine  
20 located at the cigarette machine operator's place of business.  
21 To be eligible for such credit, the tobacco product must meet  
22 the requirements of subsection (a) of Section 1-25 of this Act.  
23 This subsection (b) is exempt from the provisions of Section  
24 1-155 of this Act.

25 (c) If any payment provided for in this Section exceeds the  
26 cigarette machine operator's liabilities under this Act, as

1 shown on an original return, the cigarette machine operator may  
2 credit such excess payment against liability subsequently to be  
3 remitted to the Department under this Act, in accordance with  
4 reasonable rules adopted by the Department.

5 (Source: P.A. 97-688, eff. 6-14-12.)

6 Section 15. The Cigarette Tax Act is amended by changing  
7 Section 2 as follows:

8 (35 ILCS 130/2) (from Ch. 120, par. 453.2)

9 Sec. 2. Tax imposed; rate; collection, payment, and  
10 distribution; discount.

11 (a) A tax is imposed upon any person engaged in business as  
12 a retailer of cigarettes in this State at the rate of 5 1/2  
13 mills per cigarette sold, or otherwise disposed of in the  
14 course of such business in this State. In addition to any other  
15 tax imposed by this Act, a tax is imposed upon any person  
16 engaged in business as a retailer of cigarettes in this State  
17 at a rate of 1/2 mill per cigarette sold or otherwise disposed  
18 of in the course of such business in this State on and after  
19 January 1, 1947, and shall be paid into the Metropolitan Fair  
20 and Exposition Authority Reconstruction Fund or as otherwise  
21 provided in Section 29. On and after December 1, 1985, in  
22 addition to any other tax imposed by this Act, a tax is imposed  
23 upon any person engaged in business as a retailer of cigarettes  
24 in this State at a rate of 4 mills per cigarette sold or



1 otherwise disposed of in the course of such business in this  
2 State. Of the additional tax imposed by this amendatory Act of  
3 1985, \$9,000,000 of the moneys received by the Department of  
4 Revenue pursuant to this Act shall be paid each month into the  
5 Common School Fund. On and after the effective date of this  
6 amendatory Act of 1989, in addition to any other tax imposed by  
7 this Act, a tax is imposed upon any person engaged in business  
8 as a retailer of cigarettes at the rate of 5 mills per  
9 cigarette sold or otherwise disposed of in the course of such  
10 business in this State. On and after the effective date of this  
11 amendatory Act of 1993, in addition to any other tax imposed by  
12 this Act, a tax is imposed upon any person engaged in business  
13 as a retailer of cigarettes at the rate of 7 mills per  
14 cigarette sold or otherwise disposed of in the course of such  
15 business in this State. On and after December 15, 1997, in  
16 addition to any other tax imposed by this Act, a tax is imposed  
17 upon any person engaged in business as a retailer of cigarettes  
18 at the rate of 7 mills per cigarette sold or otherwise disposed  
19 of in the course of such business of this State. All of the  
20 moneys received by the Department of Revenue pursuant to this  
21 Act and the Cigarette Use Tax Act from the additional taxes  
22 imposed by this amendatory Act of 1997, shall be paid each  
23 month into the Common School Fund. On and after July 1, 2002,  
24 in addition to any other tax imposed by this Act, a tax is  
25 imposed upon any person engaged in business as a retailer of  
26 cigarettes at the rate of 20.0 mills per cigarette sold or

1 otherwise disposed of in the course of such business in this  
2 State. Beginning on June 24, 2012, in addition to any other tax  
3 imposed by this Act, a tax is imposed upon any person engaged  
4 in business as a retailer of cigarettes at the rate of 50 mills  
5 per cigarette sold or otherwise disposed of in the course of  
6 such business in this State. All moneys received by the  
7 Department of Revenue under this Act and the Cigarette Use Tax  
8 Act from the additional taxes imposed by this amendatory Act of  
9 the 97th General Assembly shall be paid each month into the  
10 Healthcare Provider Relief Fund. The payment of such taxes  
11 shall be evidenced by a stamp affixed to each original package  
12 of cigarettes, or an authorized substitute for such stamp  
13 imprinted on each original package of such cigarettes  
14 underneath the sealed transparent outside wrapper of such  
15 original package, as hereinafter provided. However, such taxes  
16 are not imposed upon any activity in such business in  
17 interstate commerce or otherwise, which activity may not under  
18 the Constitution and statutes of the United States be made the  
19 subject of taxation by this State.

20 Beginning on the effective date of this amendatory Act of  
21 the 92nd General Assembly and through June 30, 2006, all of the  
22 moneys received by the Department of Revenue pursuant to this  
23 Act and the Cigarette Use Tax Act, other than the moneys that  
24 are dedicated to the Common School Fund, shall be distributed  
25 each month as follows: first, there shall be paid into the  
26 General Revenue Fund an amount which, when added to the amount

1 paid into the Common School Fund for that month, equals  
2 \$33,300,000, except that in the month of August of 2004, this  
3 amount shall equal \$83,300,000; then, from the moneys  
4 remaining, if any amounts required to be paid into the General  
5 Revenue Fund in previous months remain unpaid, those amounts  
6 shall be paid into the General Revenue Fund; then, beginning on  
7 April 1, 2003, from the moneys remaining, \$5,000,000 per month  
8 shall be paid into the School Infrastructure Fund; then, if any  
9 amounts required to be paid into the School Infrastructure Fund  
10 in previous months remain unpaid, those amounts shall be paid  
11 into the School Infrastructure Fund; then the moneys remaining,  
12 if any, shall be paid into the Long-Term Care Provider Fund. To  
13 the extent that more than \$25,000,000 has been paid into the  
14 General Revenue Fund and Common School Fund per month for the  
15 period of July 1, 1993 through the effective date of this  
16 amendatory Act of 1994 from combined receipts of the Cigarette  
17 Tax Act and the Cigarette Use Tax Act, notwithstanding the  
18 distribution provided in this Section, the Department of  
19 Revenue is hereby directed to adjust the distribution provided  
20 in this Section to increase the next monthly payments to the  
21 Long Term Care Provider Fund by the amount paid to the General  
22 Revenue Fund and Common School Fund in excess of \$25,000,000  
23 per month and to decrease the next monthly payments to the  
24 General Revenue Fund and Common School Fund by that same excess  
25 amount.

26 Beginning on July 1, 2006, all of the moneys received by

1 the Department of Revenue pursuant to this Act and the  
2 Cigarette Use Tax Act, other than the moneys that are dedicated  
3 to the Common School Fund and, beginning on the effective date  
4 of this amendatory Act of the 97th General Assembly, other than  
5 the moneys from the additional taxes imposed by this amendatory  
6 Act of the 97th General Assembly that must be paid each month  
7 into the Healthcare Provider Relief Fund, shall be distributed  
8 each month as follows: first, there shall be paid into the  
9 General Revenue Fund an amount that, when added to the amount  
10 paid into the Common School Fund for that month, equals  
11 \$29,200,000; then, from the moneys remaining, if any amounts  
12 required to be paid into the General Revenue Fund in previous  
13 months remain unpaid, those amounts shall be paid into the  
14 General Revenue Fund; then from the moneys remaining,  
15 \$5,000,000 per month shall be paid into the School  
16 Infrastructure Fund; then, if any amounts required to be paid  
17 into the School Infrastructure Fund in previous months remain  
18 unpaid, those amounts shall be paid into the School  
19 Infrastructure Fund; then the moneys remaining, if any, shall  
20 be paid into the Long-Term Care Provider Fund.

21 Moneys collected from the tax imposed on little cigars  
22 under Section 10-10 of the Tobacco Products Tax Act of 1995  
23 shall be included with the moneys collected under the Cigarette  
24 Tax Act and the Cigarette Use Tax Act when making distributions  
25 to the Common School Fund, the Healthcare Provider Relief Fund,  
26 the General Revenue Fund, the School Infrastructure Fund, and

1 the Long-Term Care Provider Fund under this Section.

2 When any tax imposed herein terminates or has terminated,  
3 distributors who have bought stamps while such tax was in  
4 effect and who therefore paid such tax, but who can show, to  
5 the Department's satisfaction, that they sold the cigarettes to  
6 which they affixed such stamps after such tax had terminated  
7 and did not recover the tax or its equivalent from purchasers,  
8 shall be allowed by the Department to take credit for such  
9 absorbed tax against subsequent tax stamp purchases from the  
10 Department by such distributor.

11 The impact of the tax levied by this Act is imposed upon  
12 the retailer and shall be prepaid or pre-collected by the  
13 distributor for the purpose of convenience and facility only,  
14 and the amount of the tax shall be added to the price of the  
15 cigarettes sold by such distributor. Collection of the tax  
16 shall be evidenced by a stamp or stamps affixed to each  
17 original package of cigarettes, as hereinafter provided. Any  
18 distributor who purchases stamps may credit any excess payments  
19 verified by the Department against amounts subsequently due for  
20 the purchase of additional stamps, until such time as no excess  
21 payment remains.

22 Each distributor shall collect the tax from the retailer at  
23 or before the time of the sale, shall affix the stamps as  
24 hereinafter required, and shall remit the tax collected from  
25 retailers to the Department, as hereinafter provided. Any  
26 distributor who fails to properly collect and pay the tax

1 imposed by this Act shall be liable for the tax. Any  
2 distributor having cigarettes to which stamps have been affixed  
3 in his possession for sale on the effective date of this  
4 amendatory Act of 1989 shall not be required to pay the  
5 additional tax imposed by this amendatory Act of 1989 on such  
6 stamped cigarettes. Any distributor having cigarettes to which  
7 stamps have been affixed in his or her possession for sale at  
8 12:01 a.m. on the effective date of this amendatory Act of  
9 1993, is required to pay the additional tax imposed by this  
10 amendatory Act of 1993 on such stamped cigarettes. This  
11 payment, less the discount provided in subsection (b), shall be  
12 due when the distributor first makes a purchase of cigarette  
13 tax stamps after the effective date of this amendatory Act of  
14 1993, or on the first due date of a return under this Act after  
15 the effective date of this amendatory Act of 1993, whichever  
16 occurs first. Any distributor having cigarettes to which stamps  
17 have been affixed in his possession for sale on December 15,  
18 1997 shall not be required to pay the additional tax imposed by  
19 this amendatory Act of 1997 on such stamped cigarettes.

20 Any distributor having cigarettes to which stamps have been  
21 affixed in his or her possession for sale on July 1, 2002 shall  
22 not be required to pay the additional tax imposed by this  
23 amendatory Act of the 92nd General Assembly on those stamped  
24 cigarettes.

25 Any retailer having cigarettes in his or her possession on  
26 June 24, 2012 to which tax stamps have been affixed is not

1 required to pay the additional tax that begins on June 24, 2012  
2 imposed by this amendatory Act of the 97th General Assembly on  
3 those stamped cigarettes. Any distributor having cigarettes in  
4 his or her possession on June 24, 2012 to which tax stamps have  
5 been affixed, and any distributor having stamps in his or her  
6 possession on June 24, 2012 that have not been affixed to  
7 packages of cigarettes before June 24, 2012, is required to pay  
8 the additional tax that begins on June 24, 2012 imposed by this  
9 amendatory Act of the 97th General Assembly to the extent the  
10 calendar year 2012 average monthly volume of cigarette stamps  
11 in the distributor's possession exceeds the average monthly  
12 volume of cigarette stamps purchased by the distributor in  
13 calendar year 2011. This payment, less the discount provided in  
14 subsection (b), is due when the distributor first makes a  
15 purchase of cigarette stamps on or after June 24, 2012 or on  
16 the first due date of a return under this Act occurring on or  
17 after June 24, 2012, whichever occurs first. Those distributors  
18 may elect to pay the additional tax on packages of cigarettes  
19 to which stamps have been affixed and on any stamps in the  
20 distributor's possession that have not been affixed to packages  
21 of cigarettes over a period not to exceed 12 months from the  
22 due date of the additional tax by notifying the Department in  
23 writing. The first payment for distributors making such  
24 election is due when the distributor first makes a purchase of  
25 cigarette tax stamps on or after June 24, 2012 or on the first  
26 due date of a return under this Act occurring on or after June

1 24, 2012, whichever occurs first. Distributors making such an  
2 election are not entitled to take the discount provided in  
3 subsection (b) on such payments.

4 Distributors making sales of cigarettes to secondary  
5 distributors shall add the amount of the tax to the price of  
6 the cigarettes sold by the distributors. Secondary  
7 distributors making sales of cigarettes to retailers shall  
8 include the amount of the tax in the price of the cigarettes  
9 sold to retailers. The amount of tax shall not be less than the  
10 amount of taxes imposed by the State and all local  
11 jurisdictions. The amount of local taxes shall be calculated  
12 based on the location of the retailer's place of business shown  
13 on the retailer's certificate of registration or  
14 sub-registration issued to the retailer pursuant to Section 2a  
15 of the Retailers' Occupation Tax Act. The original packages of  
16 cigarettes sold to the retailer shall bear all the required  
17 stamps, or other indicia, for the taxes included in the price  
18 of cigarettes.

19 The amount of the Cigarette Tax imposed by this Act shall  
20 be separately stated, apart from the price of the goods, by  
21 distributors, manufacturer representatives, secondary  
22 distributors, and retailers, in all bills and sales invoices.

23 (b) The distributor shall be required to collect the taxes  
24 provided under paragraph (a) hereof, and, to cover the costs of  
25 such collection, shall be allowed a discount during any year  
26 commencing July 1st and ending the following June 30th in



1 accordance with the schedule set out hereinbelow, which  
2 discount shall be allowed at the time of purchase of the stamps  
3 when purchase is required by this Act, or at the time when the  
4 tax is remitted to the Department without the purchase of  
5 stamps from the Department when that method of paying the tax  
6 is required or authorized by this Act. Prior to December 1,  
7 1985, a discount equal to  $1\frac{2}{3}\%$  of the amount of the tax up to  
8 and including the first \$700,000 paid hereunder by such  
9 distributor to the Department during any such year;  $1\frac{1}{3}\%$  of  
10 the next \$700,000 of tax or any part thereof, paid hereunder by  
11 such distributor to the Department during any such year; 1% of  
12 the next \$700,000 of tax, or any part thereof, paid hereunder  
13 by such distributor to the Department during any such year, and  
14  $\frac{2}{3}$  of 1% of the amount of any additional tax paid hereunder by  
15 such distributor to the Department during any such year shall  
16 apply. On and after December 1, 1985, a discount equal to 1.75%  
17 of the amount of the tax payable under this Act up to and  
18 including the first \$3,000,000 paid hereunder by such  
19 distributor to the Department during any such year and 1.5% of  
20 the amount of any additional tax paid hereunder by such  
21 distributor to the Department during any such year shall apply.

22 Two or more distributors that use a common means of  
23 affixing revenue tax stamps or that are owned or controlled by  
24 the same interests shall be treated as a single distributor for  
25 the purpose of computing the discount.

26 (c) The taxes herein imposed are in addition to all other

1 occupation or privilege taxes imposed by the State of Illinois,  
2 or by any political subdivision thereof, or by any municipal  
3 corporation.

4 (Source: P.A. 97-587, eff. 8-26-11; 97-688, eff. 6-14-12;  
5 98-273, eff. 8-9-13.)

6 Section 20. The Cigarette Use Tax Act is amended by  
7 changing Section 3 as follows:

8 (35 ILCS 135/3) (from Ch. 120, par. 453.33)

9 Sec. 3. Stamp payment. The tax hereby imposed shall be  
10 collected by a distributor maintaining a place of business in  
11 this State or a distributor authorized by the Department  
12 pursuant to Section 7 hereof to collect the tax, and the amount  
13 of the tax shall be added to the price of the cigarettes sold  
14 by such distributor. Collection of the tax shall be evidenced  
15 by a stamp or stamps affixed to each original package of  
16 cigarettes or by an authorized substitute for such stamp  
17 imprinted on each original package of such cigarettes  
18 underneath the sealed transparent outside wrapper of such  
19 original package, except as hereinafter provided. Each  
20 distributor who is required or authorized to collect the tax  
21 herein imposed, before delivering or causing to be delivered  
22 any original packages of cigarettes in this State to any  
23 purchaser, shall firmly affix a proper stamp or stamps to each  
24 such package, or (in the case of manufacturers of cigarettes in

1 original packages which are contained inside a sealed  
2 transparent wrapper) shall imprint the required language on the  
3 original package of cigarettes beneath such outside wrapper as  
4 hereinafter provided. Such stamp or stamps need not be affixed  
5 to the original package of any cigarettes with respect to which  
6 the distributor is required to affix a like stamp or stamps by  
7 virtue of the Cigarette Tax Act, however, and no tax imprint  
8 need be placed underneath the sealed transparent wrapper of an  
9 original package of cigarettes with respect to which the  
10 distributor is required or authorized to employ a like tax  
11 imprint by virtue of the Cigarette Tax Act. Any distributor who  
12 purchases stamps may credit any excess payments verified by the  
13 Department against amounts subsequently due for the purchase of  
14 additional stamps, until such time as no excess payment  
15 remains.

16 No stamp or imprint may be affixed to, or made upon, any  
17 package of cigarettes unless that package complies with all  
18 requirements of the federal Cigarette Labeling and Advertising  
19 Act, 15 U.S.C. 1331 and following, for the placement of labels,  
20 warnings, or any other information upon a package of cigarettes  
21 that is sold within the United States. Under the authority of  
22 Section 6, the Department shall revoke the license of any  
23 distributor that is determined to have violated this paragraph.  
24 A person may not affix a stamp on a package of cigarettes,  
25 cigarette papers, wrappers, or tubes if that individual package  
26 has been marked for export outside the United States with a

1 label or notice in compliance with Section 290.185 of Title 27  
2 of the Code of Federal Regulations. It is not a defense to a  
3 proceeding for violation of this paragraph that the label or  
4 notice has been removed, mutilated, obliterated, or altered in  
5 any manner.

6 Only distributors licensed under this Act and  
7 transporters, as defined in Section 9c of the Cigarette Tax  
8 Act, may possess unstamped original packages of cigarettes.  
9 Prior to shipment to an Illinois retailer or secondary  
10 distributor, a stamp shall be applied to each original package  
11 of cigarettes sold to the retailer or secondary distributor. A  
12 distributor may apply a tax stamp only to an original package  
13 of cigarettes purchased or obtained directly from an in-state  
14 maker, manufacturer, or fabricator licensed as a distributor  
15 under Section 4 of this Act or an out-of-state maker,  
16 manufacturer, or fabricator holding a permit under Section 7 of  
17 this Act. A licensed distributor may ship or otherwise cause to  
18 be delivered unstamped original packages of cigarettes in,  
19 into, or from this State. A licensed distributor may transport  
20 unstamped original packages of cigarettes to a facility,  
21 wherever located, owned or controlled by such distributor;  
22 however, a distributor may not transport unstamped original  
23 packages of cigarettes to a facility where retail sales of  
24 cigarettes take place or to a facility where a secondary  
25 distributor makes sales for resale. Any licensed distributor  
26 that ships or otherwise causes to be delivered unstamped

1 original packages of cigarettes into, within, or from this  
2 State shall ensure that the invoice or equivalent documentation  
3 and the bill of lading or freight bill for the shipment  
4 identifies the true name and address of the consignor or  
5 seller, the true name and address of the consignee or  
6 purchaser, and the quantity by brand style of the cigarettes so  
7 transported, provided that this Section shall not be construed  
8 as to impose any requirement or liability upon any common or  
9 contract carrier.

10 Distributors making sales of cigarettes to secondary  
11 distributors shall add the amount of the tax to the price of  
12 the cigarettes sold by the distributors. Secondary  
13 distributors making sales of cigarettes to retailers shall  
14 include the amount of the tax in the price of the cigarettes  
15 sold to retailers. The amount of tax shall not be less than the  
16 amount of taxes imposed by the State and all local  
17 jurisdictions. The amount of local taxes shall be calculated  
18 based on the location of the retailer's place of business shown  
19 on the retailer's certificate of registration or  
20 sub-registration issued to the retailer pursuant to Section 2a  
21 of the Retailers' Occupation Tax Act. The original packages of  
22 cigarettes sold by the retailer shall bear all the required  
23 stamps, or other indicia, for the taxes included in the price  
24 of cigarettes.

25 Stamps, when required hereunder, shall be purchased from  
26 the Department, or any person authorized by the Department, by

1 distributors. On and after July 1, 2003, payment for such  
2 stamps must be made by means of electronic funds transfer. The  
3 Department may refuse to sell stamps to any person who does not  
4 comply with the provisions of this Act. Beginning on June 6,  
5 2002 and through June 30, 2002, persons holding valid licenses  
6 as distributors may purchase cigarette tax stamps up to an  
7 amount equal to 115% of the distributor's average monthly  
8 cigarette tax stamp purchases over the 12 calendar months prior  
9 to June 6, 2002.

10 Prior to December 1, 1985, the Department shall allow a  
11 distributor 21 days in which to make final payment of the  
12 amount to be paid for such stamps, by allowing the distributor  
13 to make payment for the stamps at the time of purchasing them  
14 with a draft which shall be in such form as the Department  
15 prescribes, and which shall be payable within 21 days  
16 thereafter: Provided that such distributor has filed with the  
17 Department, and has received the Department's approval of, a  
18 bond, which is in addition to the bond required under Section 4  
19 of this Act, payable to the Department in an amount equal to  
20 80% of such distributor's average monthly tax liability to the  
21 Department under this Act during the preceding calendar year or  
22 \$500,000, whichever is less. The bond shall be joint and  
23 several and shall be in the form of a surety company bond in  
24 such form as the Department prescribes, or it may be in the  
25 form of a bank certificate of deposit or bank letter of credit.  
26 The bond shall be conditioned upon the distributor's payment of

1 the amount of any 21-day draft which the Department accepts  
2 from that distributor for the delivery of stamps to that  
3 distributor under this Act. The distributor's failure to pay  
4 any such draft, when due, shall also make such distributor  
5 automatically liable to the Department for a penalty equal to  
6 25% of the amount of such draft.

7 On and after December 1, 1985 and until July 1, 2003, the  
8 Department shall allow a distributor 30 days in which to make  
9 final payment of the amount to be paid for such stamps, by  
10 allowing the distributor to make payment for the stamps at the  
11 time of purchasing them with a draft which shall be in such  
12 form as the Department prescribes, and which shall be payable  
13 within 30 days thereafter, and beginning on January 1, 2003 and  
14 thereafter, the draft shall be payable by means of electronic  
15 funds transfer: Provided that such distributor has filed with  
16 the Department, and has received the Department's approval of,  
17 a bond, which is in addition to the bond required under Section  
18 4 of this Act, payable to the Department in an amount equal to  
19 150% of such distributor's average monthly tax liability to the  
20 Department under this Act during the preceding calendar year or  
21 \$750,000, whichever is less, except that as to bonds filed on  
22 or after January 1, 1987, such additional bond shall be in an  
23 amount equal to 100% of such distributor's average monthly tax  
24 liability under this Act during the preceding calendar year or  
25 \$750,000, whichever is less. The bond shall be joint and  
26 several and shall be in the form of a surety company bond in

1 such form as the Department prescribes, or it may be in the  
2 form of a bank certificate of deposit or bank letter of credit.  
3 The bond shall be conditioned upon the distributor's payment of  
4 the amount of any 30-day draft which the Department accepts  
5 from that distributor for the delivery of stamps to that  
6 distributor under this Act. The distributor's failure to pay  
7 any such draft, when due, shall also make such distributor  
8 automatically liable to the Department for a penalty equal to  
9 25% of the amount of such draft.

10 Every prior continuous compliance taxpayer shall be exempt  
11 from all requirements under this Section concerning the  
12 furnishing of such bond, as defined in this Section, as a  
13 condition precedent to his being authorized to engage in the  
14 business licensed under this Act. This exemption shall continue  
15 for each such taxpayer until such time as he may be determined  
16 by the Department to be delinquent in the filing of any  
17 returns, or is determined by the Department (either through the  
18 Department's issuance of a final assessment which has become  
19 final under the Act, or by the taxpayer's filing of a return  
20 which admits tax to be due that is not paid) to be delinquent  
21 or deficient in the paying of any tax under this Act, at which  
22 time that taxpayer shall become subject to the bond  
23 requirements of this Section and, as a condition of being  
24 allowed to continue to engage in the business licensed under  
25 this Act, shall be required to furnish bond to the Department  
26 in such form as provided in this Section. Such taxpayer shall



1 furnish such bond for a period of 2 years, after which, if the  
2 taxpayer has not been delinquent in the filing of any returns,  
3 or delinquent or deficient in the paying of any tax under this  
4 Act, the Department may reinstate such person as a prior  
5 continuance compliance taxpayer. Any taxpayer who fails to pay  
6 an admitted or established liability under this Act may also be  
7 required to post bond or other acceptable security with the  
8 Department guaranteeing the payment of such admitted or  
9 established liability.

10 Except as otherwise provided in this Section, any person  
11 aggrieved by any decision of the Department under this Section  
12 may, within the time allowed by law, protest and request a  
13 hearing before the Department, whereupon the Department shall  
14 give notice and shall hold a hearing in conformity with the  
15 provisions of this Act and then issue its final administrative  
16 decision in the matter to such person. Effective July 1, 2013,  
17 protests concerning matters that are subject to the  
18 jurisdiction of the Illinois Independent Tax Tribunal shall be  
19 filed in accordance with the Illinois Independent Tax Tribunal  
20 Act of 2012, and hearings concerning those matters shall be  
21 held before the Tribunal in accordance with that Act. With  
22 respect to protests filed with the Department prior to July 1,  
23 2013 that would otherwise be subject to the jurisdiction of the  
24 Illinois Independent Tax Tribunal, the person filing the  
25 protest may elect to be subject to the provisions of the  
26 Illinois Independent Tax Tribunal Act of 2012 at any time on or

1 after July 1, 2013, but not later than 30 days after the date  
2 on which the protest was filed. If made, the election shall be  
3 irrevocable. In the absence of such a protest filed within the  
4 time allowed by law, the Department's decision shall become  
5 final without any further determination being made or notice  
6 given.

7 The Department shall discharge any surety and shall release  
8 and return any bond or security deposited, assigned, pledged,  
9 or otherwise provided to it by a taxpayer under this Section  
10 within 30 days after:

11 (1) such Taxpayer becomes a prior continuous  
12 compliance taxpayer; or

13 (2) such taxpayer has ceased to collect receipts on  
14 which he is required to remit tax to the Department, has  
15 filed a final tax return, and has paid to the Department an  
16 amount sufficient to discharge his remaining tax liability  
17 as determined by the Department under this Act. The  
18 Department shall make a final determination of the  
19 taxpayer's outstanding tax liability as expeditiously as  
20 possible after his final tax return has been filed. If the  
21 Department cannot make such final determination within 45  
22 days after receiving the final tax return, within such  
23 period it shall so notify the taxpayer, stating its reasons  
24 therefor.

25 At the time of purchasing such stamps from the Department  
26 when purchase is required by this Act, or at the time when the

1 tax which he has collected is remitted by a distributor to the  
2 Department without the purchase of stamps from the Department  
3 when that method of remitting the tax that has been collected  
4 is required or authorized by this Act, the distributor shall be  
5 allowed a discount during any year commencing July 1 and ending  
6 the following June 30 in accordance with the schedule set out  
7 hereinbelow, from the amount to be paid by him to the  
8 Department for such stamps, or to be paid by him to the  
9 Department on the basis of monthly remittances (as the case may  
10 be), to cover the cost, to such distributor, of collecting the  
11 tax herein imposed by affixing such stamps to the original  
12 packages of cigarettes sold by such distributor or by placing  
13 tax imprints underneath the sealed transparent wrapper of  
14 original packages of cigarettes sold by such distributor (as  
15 the case may be): (1) Prior to December 1, 1985, a discount  
16 equal to 1-2/3% of the amount of the tax up to and including  
17 the first \$700,000 paid hereunder by such distributor to the  
18 Department during any such year; 1-1/3% of the next \$700,000 of  
19 tax or any part thereof, paid hereunder by such distributor to  
20 the Department during any such year; 1% of the next \$700,000 of  
21 tax, or any part thereof, paid hereunder by such distributor to  
22 the Department during any such year; and 2/3 of 1% of the  
23 amount of any additional tax paid hereunder by such distributor  
24 to the Department during any such year or (2) On and after  
25 December 1, 1985, a discount equal to 1.75% of the amount of  
26 the tax payable under this Act up to and including the first

1 \$3,000,000 paid hereunder by such distributor to the Department  
2 during any such year and 1.5% of the amount of any additional  
3 tax paid hereunder by such distributor to the Department during  
4 any such year.

5 Two or more distributors that use a common means of  
6 affixing revenue tax stamps or that are owned or controlled by  
7 the same interests shall be treated as a single distributor for  
8 the purpose of computing the discount.

9 Cigarette manufacturers who are distributors under Section  
10 7(a) of this Act, and who place their cigarettes in original  
11 packages which are contained inside a sealed transparent  
12 wrapper, shall be required to remit the tax which they are  
13 required to collect under this Act to the Department by  
14 remitting the amount thereof to the Department by the 5th day  
15 of each month, covering cigarettes shipped or otherwise  
16 delivered to points in Illinois to purchasers during the  
17 preceding calendar month, but a distributor need not remit to  
18 the Department the tax so collected by him from purchasers  
19 under this Act to the extent to which such distributor is  
20 required to remit the tax imposed by the Cigarette Tax Act to  
21 the Department with respect to the same cigarettes. All taxes  
22 upon cigarettes under this Act are a direct tax upon the retail  
23 consumer and shall conclusively be presumed to be precollected  
24 for the purpose of convenience and facility only. Cigarette  
25 manufacturers that are distributors licensed under Section  
26 7(a) of this Act and who place their cigarettes in original

1 packages which are contained inside a sealed transparent  
2 wrapper, before delivering such cigarettes or causing such  
3 cigarettes to be delivered in this State to purchasers, shall  
4 evidence their obligation to collect and remit the tax due with  
5 respect to such cigarettes by imprinting language to be  
6 prescribed by the Department on each original package of such  
7 cigarettes underneath the sealed transparent outside wrapper  
8 of such original package, in such place thereon and in such  
9 manner as the Department may prescribe; provided (as stated  
10 hereinbefore) that this requirement does not apply when such  
11 distributor is required or authorized by the Cigarette Tax Act  
12 to place the tax imprint provided for in the last paragraph of  
13 Section 3 of that Act underneath the sealed transparent wrapper  
14 of such original package of cigarettes. Such imprinted language  
15 shall acknowledge the manufacturer's collection and payment of  
16 or liability for the tax imposed by this Act with respect to  
17 such cigarettes.

18 The Department shall adopt the design or designs of the tax  
19 stamps and shall procure the printing of such stamps in such  
20 amounts and denominations as it deems necessary to provide for  
21 the affixation of the proper amount of tax stamps to each  
22 original package of cigarettes.

23 Where tax stamps are required, the Department may authorize  
24 distributors to affix revenue tax stamps by imprinting tax  
25 meter stamps upon original packages of cigarettes. The  
26 Department shall adopt rules and regulations relating to the

1 imprinting of such tax meter stamps as will result in payment  
2 of the proper taxes as herein imposed. No distributor may affix  
3 revenue tax stamps to original packages of cigarettes by  
4 imprinting meter stamps thereon unless such distributor has  
5 first obtained permission from the Department to employ this  
6 method of affixation. The Department shall regulate the use of  
7 tax meters and may, to assure the proper collection of the  
8 taxes imposed by this Act, revoke or suspend the privilege,  
9 theretofore granted by the Department to any distributor, to  
10 imprint tax meter stamps upon original packages of cigarettes.

11 The tax hereby imposed and not paid pursuant to this  
12 Section shall be paid to the Department directly by any person  
13 using such cigarettes within this State, pursuant to Section 12  
14 hereof.

15 A distributor shall not affix, or cause to be affixed, any  
16 stamp or imprint to a package of cigarettes, as provided for in  
17 this Section, if the tobacco product manufacturer, as defined  
18 in Section 10 of the Tobacco Product Manufacturers' Escrow Act,  
19 that made or sold the cigarettes has failed to become a  
20 participating manufacturer, as defined in subdivision (a)(1)  
21 of Section 15 of the Tobacco Product Manufacturers' Escrow Act,  
22 or has failed to create a qualified escrow fund for any  
23 cigarettes manufactured by the tobacco product manufacturer  
24 and sold in this State or otherwise failed to bring itself into  
25 compliance with subdivision (a)(2) of Section 15 of the Tobacco  
26 Product Manufacturers' Escrow Act.

1 (Source: P.A. 96-782, eff. 1-1-10; 96-1027, eff. 7-12-10;  
2 97-1129, eff. 8-28-12.)

3 Section 25. The Tobacco Products Tax Act of 1995 is amended  
4 by changing Section 10-30 as follows:

5 (35 ILCS 143/10-30)

6 Sec. 10-30. Returns.

7 (a) Every distributor shall, on or before the 15th day of  
8 each month, file a return with the Department covering the  
9 preceding calendar month. The return shall disclose the  
10 wholesale price for all tobacco products other than moist snuff  
11 and the quantity in ounces of moist snuff sold or otherwise  
12 disposed of and other information that the Department may  
13 reasonably require. The return shall be filed upon a form  
14 prescribed and furnished by the Department.

15 (b) In addition to the information required under  
16 subsection (a), on or before the 15th day of each month,  
17 covering the preceding calendar month, each stamping  
18 distributor shall, on forms prescribed and furnished by the  
19 Department, report the quantity of little cigars sold or  
20 otherwise disposed of, including the number of packages of  
21 little cigars sold or disposed of during the month containing  
22 20 or 25 little cigars.

23 (c) At the time when any return of any distributor is due  
24 to be filed with the Department, the distributor shall also

1 remit to the Department the tax liability that the distributor  
2 has incurred for transactions occurring in the preceding  
3 calendar month.

4 (d) The Department may adopt rules to require the  
5 electronic filing of any return or document required to be  
6 filed under this Act. Those rules may provide for exceptions  
7 from the filing requirement set forth in this paragraph for  
8 persons who demonstrate that they do not have access to the  
9 Internet and petition the Department to waive the electronic  
10 filing requirement.

11 (e) If any payment provided for in this Section exceeds the  
12 distributor's liabilities under this Act, as shown on an  
13 original return, the distributor may credit such excess payment  
14 against liability subsequently to be remitted to the Department  
15 under this Act, in accordance with reasonable rules adopted by  
16 the Department.

17 (Source: P.A. 97-688, eff. 6-14-12; 98-273, eff. 8-9-13.)

18 Section 30. The Hotel Operators' Occupation Tax Act is  
19 amended by changing Section 6 as follows:

20 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

21 Sec. 6. Filing of returns and distribution of proceeds.

22 Except as provided hereinafter in this Section, on or  
23 before the last day of each calendar month, every person  
24 engaged in the business of renting, leasing or letting rooms in



1 a hotel in this State during the preceding calendar month shall  
2 file a return with the Department, stating:

3 1. The name of the operator;

4 2. His residence address and the address of his  
5 principal place of business and the address of the  
6 principal place of business (if that is a different  
7 address) from which he engages in the business of renting,  
8 leasing or letting rooms in a hotel in this State;

9 3. Total amount of rental receipts received by him  
10 during the preceding calendar month from renting, leasing  
11 or letting rooms during such preceding calendar month;

12 4. Total amount of rental receipts received by him  
13 during the preceding calendar month from renting, leasing  
14 or letting rooms to permanent residents during such  
15 preceding calendar month;

16 5. Total amount of other exclusions from gross rental  
17 receipts allowed by this Act;

18 6. Gross rental receipts which were received by him  
19 during the preceding calendar month and upon the basis of  
20 which the tax is imposed;

21 7. The amount of tax due;

22 8. Such other reasonable information as the Department  
23 may require.

24 If the operator's average monthly tax liability to the  
25 Department does not exceed \$200, the Department may authorize  
26 his returns to be filed on a quarter annual basis, with the

1 return for January, February and March of a given year being  
2 due by April 30 of such year; with the return for April, May  
3 and June of a given year being due by July 31 of such year; with  
4 the return for July, August and September of a given year being  
5 due by October 31 of such year, and with the return for  
6 October, November and December of a given year being due by  
7 January 31 of the following year.

8 If the operator's average monthly tax liability to the  
9 Department does not exceed \$50, the Department may authorize  
10 his returns to be filed on an annual basis, with the return for  
11 a given year being due by January 31 of the following year.

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

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

22 Where the same person has more than 1 business registered  
23 with the Department under separate registrations under this  
24 Act, such person shall not file each return that is due as a  
25 single return covering all such registered businesses, but  
26 shall file separate returns for each such registered business.

1           In his return, the operator shall determine the value of  
2 any consideration other than money received by him in  
3 connection with the renting, leasing or letting of rooms in the  
4 course of his business and he shall include such value in his  
5 return. Such determination shall be subject to review and  
6 revision by the Department in the manner hereinafter provided  
7 for the correction of returns.

8           Where the operator is a corporation, the return filed on  
9 behalf of such corporation shall be signed by the president,  
10 vice-president, secretary or treasurer or by the properly  
11 accredited agent of such corporation.

12           The person filing the return herein provided for shall, at  
13 the time of filing such return, pay to the Department the  
14 amount of tax herein imposed. The operator filing the return  
15 under this Section shall, at the time of filing such return,  
16 pay to the Department the amount of tax imposed by this Act  
17 less a discount of 2.1% or \$25 per calendar year, whichever is  
18 greater, which is allowed to reimburse the operator for the  
19 expenses incurred in keeping records, preparing and filing  
20 returns, remitting the tax and supplying data to the Department  
21 on request.

22           If any payment provided for in this Section exceeds the  
23 operator's liabilities under this Act, as shown on an original  
24 return, the Department may authorize the operator to credit  
25 such excess payment against liability subsequently to be  
26 remitted to the Department under this Act, in accordance with

1 reasonable rules adopted by the Department. If the Department  
2 subsequently determines that all or any part of the credit  
3 taken was not actually due to the operator, the operator's  
4 discount shall be reduced by an amount equal to the difference  
5 between the discount as applied to the credit taken and that  
6 actually due, and that operator shall be liable for penalties  
7 and interest on such difference.

8       There shall be deposited in the Build Illinois Fund in the  
9 State Treasury for each State fiscal year 40% of the amount of  
10 total net proceeds from the tax imposed by subsection (a) of  
11 Section 3. Of the remaining 60%, \$5,000,000 shall be deposited  
12 in the Illinois Sports Facilities Fund and credited to the  
13 Subsidy Account each fiscal year by making monthly deposits in  
14 the amount of 1/8 of \$5,000,000 plus cumulative deficiencies in  
15 such deposits for prior months, and an additional \$8,000,000  
16 shall be deposited in the Illinois Sports Facilities Fund and  
17 credited to the Advance Account each fiscal year by making  
18 monthly deposits in the amount of 1/8 of \$8,000,000 plus any  
19 cumulative deficiencies in such deposits for prior months;  
20 provided, that for fiscal years ending after June 30, 2001, the  
21 amount to be so deposited into the Illinois Sports Facilities  
22 Fund and credited to the Advance Account each fiscal year shall  
23 be increased from \$8,000,000 to the then applicable Advance  
24 Amount and the required monthly deposits beginning with July  
25 2001 shall be in the amount of 1/8 of the then applicable  
26 Advance Amount plus any cumulative deficiencies in those

1 deposits for prior months. (The deposits of the additional  
2 \$8,000,000 or the then applicable Advance Amount, as  
3 applicable, during each fiscal year shall be treated as  
4 advances of funds to the Illinois Sports Facilities Authority  
5 for its corporate purposes to the extent paid to the Authority  
6 or its trustee and shall be repaid into the General Revenue  
7 Fund in the State Treasury by the State Treasurer on behalf of  
8 the Authority pursuant to Section 19 of the Illinois Sports  
9 Facilities Authority Act, as amended. If in any fiscal year the  
10 full amount of the then applicable Advance Amount is not repaid  
11 into the General Revenue Fund, then the deficiency shall be  
12 paid from the amount in the Local Government Distributive Fund  
13 that would otherwise be allocated to the City of Chicago under  
14 the State Revenue Sharing Act.)

15 For purposes of the foregoing paragraph, the term "Advance  
16 Amount" means, for fiscal year 2002, \$22,179,000, and for  
17 subsequent fiscal years through fiscal year 2032, 105.615% of  
18 the Advance Amount for the immediately preceding fiscal year,  
19 rounded up to the nearest \$1,000.

20 Of the remaining 60% of the amount of total net proceeds  
21 prior to August 1, 2011 from the tax imposed by subsection (a)  
22 of Section 3 after all required deposits in the Illinois Sports  
23 Facilities Fund, the amount equal to 8% of the net revenue  
24 realized from this Act plus an amount equal to 8% of the net  
25 revenue realized from any tax imposed under Section 4.05 of the  
26 Chicago World's Fair-1992 Authority Act during the preceding

1 month shall be deposited in the Local Tourism Fund each month  
2 for purposes authorized by Section 605-705 of the Department of  
3 Commerce and Economic Opportunity Law (20 ILCS 605/605-705). Of  
4 the remaining 60% of the amount of total net proceeds beginning  
5 on August 1, 2011 from the tax imposed by subsection (a) of  
6 Section 3 after all required deposits in the Illinois Sports  
7 Facilities Fund, an amount equal to 8% of the net revenue  
8 realized from this Act plus an amount equal to 8% of the net  
9 revenue realized from any tax imposed under Section 4.05 of the  
10 Chicago World's Fair-1992 Authority Act during the preceding  
11 month shall be deposited as follows: 18% of such amount shall  
12 be deposited into the Chicago Travel Industry Promotion Fund  
13 for the purposes described in subsection (n) of Section 5 of  
14 the Metropolitan Pier and Exposition Authority Act and the  
15 remaining 82% of such amount shall be deposited into the Local  
16 Tourism Fund each month for purposes authorized by Section  
17 605-705 of the Department of Commerce and Economic Opportunity  
18 Law. Beginning on August 1, 1999 and ending on July 31, 2011,  
19 an amount equal to 4.5% of the net revenue realized from the  
20 Hotel Operators' Occupation Tax Act during the preceding month  
21 shall be deposited into the International Tourism Fund for the  
22 purposes authorized in Section 605-707 of the Department of  
23 Commerce and Economic Opportunity Law. Beginning on August 1,  
24 2011, an amount equal to 4.5% of the net revenue realized from  
25 this Act during the preceding month shall be deposited as  
26 follows: 55% of such amount shall be deposited into the Chicago

1 Travel Industry Promotion Fund for the purposes described in  
2 subsection (n) of Section 5 of the Metropolitan Pier and  
3 Exposition Authority Act and the remaining 45% of such amount  
4 deposited into the International Tourism Fund for the purposes  
5 authorized in Section 605-707 of the Department of Commerce and  
6 Economic Opportunity Law. "Net revenue realized for a month"  
7 means the revenue collected by the State under that Act during  
8 the previous month less the amount paid out during that same  
9 month as refunds to taxpayers for overpayment of liability  
10 under that Act.

11 After making all these deposits, all other proceeds of the  
12 tax imposed under subsection (a) of Section 3 shall be  
13 deposited in the Tourism Promotion Fund in the State Treasury.  
14 All moneys received by the Department from the additional tax  
15 imposed under subsection (b) of Section 3 shall be deposited  
16 into the Build Illinois Fund in the State Treasury.

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

1 operator shall attach to his annual information return a  
2 schedule showing a reconciliation of the 2 amounts and the  
3 reasons for the difference. The operator's annual information  
4 return to the Department shall also disclose pay roll  
5 information of the operator's business during the year covered  
6 by such return and any additional reasonable information which  
7 the Department deems would be helpful in determining the  
8 accuracy of the monthly, quarterly or annual tax returns by  
9 such operator as hereinbefore provided for in this Section.

10 If the annual information return required by this Section  
11 is not filed when and as required the taxpayer shall be liable  
12 for a penalty in an amount determined in accordance with  
13 Section 3-4 of the Uniform Penalty and Interest Act until such  
14 return is filed as required, the penalty to be assessed and  
15 collected in the same manner as any other penalty provided for  
16 in this Act.

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

25 The foregoing portion of this Section concerning the filing  
26 of an annual information return shall not apply to an operator



1 who is not required to file an income tax return with the  
2 United States Government.

3 (Source: P.A. 100-23, eff. 7-6-17.)

4 Section 35. The Live Adult Entertainment Facility  
5 Surcharge Act is amended by changing Section 10 as follows:

6 (35 ILCS 175/10)

7 Sec. 10. Surcharge imposed; returns.

8 (a) An annual surcharge is imposed upon each operator who  
9 operates a live adult entertainment facility in this State. By  
10 January 20, 2014, and by January 20 of each year thereafter,  
11 each operator shall elect to pay the surcharge according to  
12 either item (1) or item (2) of this subsection.

13 (1) An operator who elects to be subject to this item  
14 (1) shall pay to the Department a surcharge imposed upon  
15 admissions to a live adult entertainment facility operated  
16 by the operator in this State in an amount equal to \$3 per  
17 person admitted to that live adult entertainment facility.  
18 This item (1) does not require a live entertainment  
19 facility to impose a fee on a customer of the facility. An  
20 operator has the discretion to determine the manner in  
21 which the facility derives the moneys required to pay the  
22 surcharge imposed under this Section. In the event that an  
23 operator has not filed the applicable returns under the  
24 Retailers' Occupation Tax Act for a full calendar year

1 prior to any January 20, then such operator shall pay the  
2 surcharge under this Act pursuant to this item (1) for  
3 moneys owed to the Department subject to this Act for the  
4 previous calendar year.

5 (2) An operator may, in the alternative, pay to the  
6 Department the surcharge as follows:

7 (A) If the gross receipts received by the live  
8 adult entertainment facility during the preceding  
9 calendar year, upon the basis of which a tax is imposed  
10 under Section 2 of the Retailers' Occupation Tax Act,  
11 are equal or greater than \$2,000,000 during the  
12 preceding calendar year, and if the operator elects to  
13 be subject to this item (2), then the operator shall  
14 pay the Department a surcharge of \$25,000.

15 (B) If the gross receipts received by the live  
16 adult entertainment facility during the preceding  
17 calendar year, upon the basis of which a tax is imposed  
18 under Section 2 of the Retailers' Occupation Tax Act,  
19 are equal to or greater than \$500,000 but less than  
20 \$2,000,000 during the preceding calendar year, and if  
21 the operator elects to be subject to this item (2),  
22 then the operator shall pay to the Department a  
23 surcharge of \$15,000.

24 (C) If the gross receipts received by the live  
25 adult entertainment facility during the preceding  
26 calendar year, upon the basis of which a tax is imposed

1 under Section 2 of the Retailers' Occupation Tax Act,  
2 are less than \$500,000 during the preceding calendar  
3 year, and if the operator elects to be subject to this  
4 item (2), then the operator shall pay the Department a  
5 surcharge of \$5,000.

6 (b) For each live adult entertainment facility paying the  
7 surcharge as set forth in item (1) of subsection (a) of this  
8 Section, the operator must file a return electronically as  
9 provided by the Department and remit payment to the Department  
10 on an annual basis no later than January 20 covering the  
11 previous calendar year. Each return made to the Department must  
12 state the following:

13 (1) the name of the operator;

14 (2) the address of the live adult entertainment  
15 facility and the address of the principal place of business  
16 (if that is a different address) of the operator;

17 (3) the total number of admissions to the facility in  
18 the preceding calendar year; and

19 (4) the total amount of surcharge collected in the  
20 preceding calendar year.

21 Notwithstanding any other provision of this subsection  
22 concerning the time within which an operator may file his or  
23 her return, if an operator ceases to operate a live adult  
24 entertainment facility, then he or she must file a final return  
25 under this Act with the Department not more than one calendar  
26 month after discontinuing that business.

1           (c) For each live adult entertainment facility paying the  
2 surcharge as set forth in item (2) of subsection (a) of this  
3 Section, the operator must file a return electronically as  
4 provided by the Department and remit payment to the Department  
5 on an annual basis no later than January 20 covering the  
6 previous calendar year. Each return made to the Department must  
7 state the following:

8           (1) the name of the operator;

9           (2) the address of the live adult entertainment  
10 facility and the address of the principal place of business  
11 (if that is a different address) of the operator;

12           (3) the gross receipts received by the live adult  
13 entertainment facility during the preceding calendar year,  
14 upon the basis of which tax is imposed under Section 2 of  
15 the Retailers' Occupation Tax Act; and

16           (4) the applicable surcharge from Section 10(a)(2) of  
17 this Act to be paid by the operator.

18           Notwithstanding any other provision of this subsection  
19 concerning the time within which an operator may file his or  
20 her return, if an operator ceases to operate a live adult  
21 entertainment facility, then he or she must file a final return  
22 under this Act with the Department not more than one calendar  
23 month after discontinuing that business.

24           (d) Beginning January 1, 2014, the Department shall pay all  
25 proceeds collected from the surcharge imposed under this Act  
26 into the Sexual Assault Services and Prevention Fund, less 2%

1 of those proceeds, which shall be paid into the Tax Compliance  
2 and Administration Fund in the State treasury from which it  
3 shall be appropriated to the Department to cover the costs of  
4 the Department in administering and enforcing the provisions of  
5 this Act.

6 (e) If any payment provided for in this Section exceeds the  
7 operator's liabilities under this Act, as shown on an original  
8 return, the operator may credit such excess payment against  
9 liability subsequently to be remitted to the Department under  
10 this Act, in accordance with reasonable rules adopted by the  
11 Department.

12 (Source: P.A. 97-1035, eff. 1-1-13.)

13 Section 40. The Illinois Hydraulic Fracturing Tax Act is  
14 amended by changing Sections 2-45 and 2-50 as follows:

15 (35 ILCS 450/2-45)

16 Sec. 2-45. Purchaser's return and tax remittance. Each  
17 purchaser shall make a return to the Department showing the  
18 quantity of oil or gas purchased during the month for which the  
19 return is filed, the price paid therefor, total value, the name  
20 and address of the operator or other person from whom the same  
21 was purchased, a description of the production unit in the  
22 manner prescribed by the Department from which such oil or gas  
23 was severed and the amount of tax due from each production unit  
24 for each calendar month. All taxes due, or to be remitted, by

1 the purchaser shall accompany this return. The return shall be  
2 filed on or before the last day of the month after the calendar  
3 month for which the return is required. The Department shall  
4 forward the necessary information to each Chief County  
5 Assessment Officer for the administration and application of ad  
6 valorem real property taxes at the county level. This  
7 information shall be forwarded to the Chief County Assessment  
8 Officers in a yearly summary before March 1 of the following  
9 calendar year. The Department may require any additional report  
10 or information it may deem necessary for the proper  
11 administration of this Act.

12 Such returns shall be filed electronically in the manner  
13 prescribed by the Department. Purchasers shall make all  
14 payments of that tax to the Department by electronic funds  
15 transfer unless, as provided by rule, the Department grants an  
16 exception upon petition of a purchaser. Purchasers' returns  
17 must be accompanied by appropriate computer generated magnetic  
18 media supporting schedule data in the format required by the  
19 Department, unless, as provided by rule, the Department grants  
20 an exception upon petition of a purchaser.

21 If any payment provided for in this Section exceeds the  
22 purchaser's liabilities under this Act, as shown on an original  
23 return, the purchaser may credit such excess payment against  
24 liability subsequently to be remitted to the Department under  
25 this Act, in accordance with reasonable rules adopted by the  
26 Department.

1 (Source: P.A. 98-22, eff. 6-17-13; 98-23, eff. 6-17-13; 98-756,  
2 eff. 7-16-14.)

3 (35 ILCS 450/2-50)

4 Sec. 2-50. Operator returns; payment of tax.

5 (a) If, on or after July 1, 2013, oil or gas is transported  
6 off the production unit where severed by the operator, used on  
7 the production unit where severed, or if the manufacture and  
8 conversion of oil and gas into refined products occurs on the  
9 production unit where severed, the operator is responsible for  
10 remitting the tax imposed under subsection (a) of Section 2-15,  
11 on or before the last day of the month following the end of the  
12 calendar month in which the oil and gas is removed from the  
13 production unit, and such payment shall be accompanied by a  
14 return to the Department showing the gross quantity of oil or  
15 gas removed during the month for which the return is filed, the  
16 price paid therefor, and if no price is paid therefor, the  
17 value of the oil and gas, a description of the production unit  
18 from which such oil or gas was severed, and the amount of tax.  
19 The Department may require any additional information it may  
20 deem necessary for the proper administration of this Act.

21 (b) Operators shall file all returns electronically in the  
22 manner prescribed by the Department unless, as provided by  
23 rule, the Department grants an exception upon petition of an  
24 operator. Operators shall make all payments of that tax to the  
25 Department by electronic funds transfer unless, as provided by

1 rule, the Department grants an exception upon petition of an  
2 operator. Operators' returns must be accompanied by  
3 appropriate computer generated magnetic media supporting  
4 schedule data in the format required by the Department, unless,  
5 as provided by rule, the Department grants an exception upon  
6 petition of a purchaser.

7 (c) Any operator who makes a monetary payment to a producer  
8 for his or her portion of the value of products from a  
9 production unit shall withhold from such payment the amount of  
10 tax due from the producer. Any operator who pays any tax due  
11 from a producer shall be entitled to reimbursement from the  
12 producer for the tax so paid and may take credit for such  
13 amount from any monetary payment to the producer for the value  
14 of products. To the extent that an operator required to collect  
15 the tax imposed by this Act has actually collected that tax,  
16 such tax is held in trust for the benefit of the State of  
17 Illinois.

18 (d) In the event the operator fails to make payment of the  
19 tax to the State as required herein, the operator shall be  
20 liable for the tax. A producer shall be entitled to bring an  
21 action against such operator to recover the amount of tax so  
22 withheld together with penalties and interest which may have  
23 accrued by failure to make such payment. A producer shall be  
24 entitled to all attorney fees and court costs incurred in such  
25 action. To the extent that a producer liable for the tax  
26 imposed by this Act collects the tax, and any penalties and



1 interest, from an operator, such tax, penalties, and interest  
2 are held in trust by the producer for the benefit of the State  
3 of Illinois.

4 (e) When the title to any oil or gas severed from the earth  
5 or water is in dispute and the operator of such oil or gas is  
6 withholding payments on account of litigation, or for any other  
7 reason, such operator is hereby authorized, empowered and  
8 required to deduct from the gross amount thus held the amount  
9 of the tax imposed and to make remittance thereof to the  
10 Department as provided in this Section.

11 (f) An operator required to file a return and pay the tax  
12 under this Section shall register with the Department.  
13 Application for a certificate of registration shall be made to  
14 the Department upon forms furnished by the Department and shall  
15 contain any reasonable information the Department may require.  
16 Upon receipt of the application for a certificate of  
17 registration in proper form, the Department shall issue to the  
18 applicant a certificate of registration.

19 (g) If oil or gas is transported off the production unit  
20 where severed by the operator and sold to a purchaser or  
21 refiner, the State shall have a lien on all the oil or gas  
22 severed from the production unit in this State in the hands of  
23 the operator, the first or any subsequent purchaser thereof, or  
24 refiner to secure the payment of the tax. If a lien is filed by  
25 the Department, the purchaser or refiner shall withhold from  
26 the operator the amount of tax, penalty and interest identified

1 in the lien.

2 (h) If any payment provided for in this Section exceeds the  
3 operator's liabilities under this Act, as shown on an original  
4 return, the operator may credit such excess payment against  
5 liability subsequently to be remitted to the Department under  
6 this Act, in accordance with reasonable rules adopted by the  
7 Department.

8 (Source: P.A. 98-22, eff. 6-17-13; 98-756, eff. 7-16-14.)

9 Section 45. The Motor Fuel Tax Law is amended by changing  
10 Sections 2b, 5, 5a, and 13 as follows:

11 (35 ILCS 505/2b) (from Ch. 120, par. 418b)

12 Sec. 2b. Receiver's monthly return. In addition to the tax  
13 collection and reporting responsibilities imposed elsewhere in  
14 this Act, a person who is required to pay the tax imposed by  
15 Section 2a of this Act shall pay the tax to the Department by  
16 return showing all fuel purchased, acquired or received and  
17 sold, distributed or used during the preceding calendar month  
18 including losses of fuel as the result of evaporation or  
19 shrinkage due to temperature variations, and such other  
20 reasonable information as the Department may require. Losses of  
21 fuel as the result of evaporation or shrinkage due to  
22 temperature variations may not exceed 1% of the total gallons  
23 in storage at the beginning of the month, plus the receipts of  
24 gallonage during the month, minus the gallonage remaining in

1 storage at the end of the month. Any loss reported that is in  
2 excess of this amount shall be subject to the tax imposed by  
3 Section 2a of this Law. On and after July 1, 2001, for each  
4 6-month period January through June, net losses of fuel (for  
5 each category of fuel that is required to be reported on a  
6 return) as the result of evaporation or shrinkage due to  
7 temperature variations may not exceed 1% of the total gallons  
8 in storage at the beginning of each January, plus the receipts  
9 of gallonage each January through June, minus the gallonage  
10 remaining in storage at the end of each June. On and after July  
11 1, 2001, for each 6-month period July through December, net  
12 losses of fuel (for each category of fuel that is required to  
13 be reported on a return) as the result of evaporation or  
14 shrinkage due to temperature variations may not exceed 1% of  
15 the total gallons in storage at the beginning of each July,  
16 plus the receipts of gallonage each July through December,  
17 minus the gallonage remaining in storage at the end of each  
18 December. Any net loss reported that is in excess of this  
19 amount shall be subject to the tax imposed by Section 2a of  
20 this Law. For purposes of this Section, "net loss" means the  
21 number of gallons gained through temperature variations minus  
22 the number of gallons lost through temperature variations or  
23 evaporation for each of the respective 6-month periods.

24 The return shall be prescribed by the Department and shall  
25 be filed between the 1st and 20th days of each calendar month.  
26 The Department may, in its discretion, combine the returns

1 filed under this Section, Section 5, and Section 5a of this  
2 Act. The return must be accompanied by appropriate  
3 computer-generated magnetic media supporting schedule data in  
4 the format required by the Department, unless, as provided by  
5 rule, the Department grants an exception upon petition of a  
6 taxpayer. If the return is filed timely, the seller shall take  
7 a discount of 2% through June 30, 2003 and 1.75% thereafter  
8 which is allowed to reimburse the seller for the expenses  
9 incurred in keeping records, preparing and filing returns,  
10 collecting and remitting the tax and supplying data to the  
11 Department on request. The discount, however, shall be  
12 applicable only to the amount of payment which accompanies a  
13 return that is filed timely in accordance with this Section.

14 If any payment provided for in this Section exceeds the  
15 receiver's liabilities under this Act, as shown on an original  
16 return, the Department may authorize the receiver to credit  
17 such excess payment against liability subsequently to be  
18 remitted to the Department under this Act, in accordance with  
19 reasonable rules adopted by the Department. If the Department  
20 subsequently determines that all or any part of the credit  
21 taken was not actually due to the receiver, the receiver's  
22 discount shall be reduced by an amount equal to the difference  
23 between the discount as applied to the credit taken and that  
24 actually due, and that receiver shall be liable for penalties  
25 and interest on such difference.

26 (Source: P.A. 92-30, eff. 7-1-01; 93-32, eff. 6-20-03.)

1 (35 ILCS 505/5) (from Ch. 120, par. 421)

2 Sec. 5. Distributor's monthly return. Except as  
3 hereinafter provided, a person holding a valid unrevoked  
4 license to act as a distributor of motor fuel shall, between  
5 the 1st and 20th days of each calendar month, make return to  
6 the Department, showing an itemized statement of the number of  
7 invoiced gallons of motor fuel of the types specified in this  
8 Section which were purchased, acquired, received, or exported  
9 during the preceding calendar month; the amount of such motor  
10 fuel produced, refined, compounded, manufactured, blended,  
11 sold, distributed, exported, and used by the licensed  
12 distributor during the preceding calendar month; the amount of  
13 such motor fuel lost or destroyed during the preceding calendar  
14 month; the amount of such motor fuel on hand at the close of  
15 business for such month; and such other reasonable information  
16 as the Department may require. If a distributor's only  
17 activities with respect to motor fuel are either: (1)  
18 production of alcohol in quantities of less than 10,000 proof  
19 gallons per year or (2) blending alcohol in quantities of less  
20 than 10,000 proof gallons per year which such distributor has  
21 produced, he shall file returns on an annual basis with the  
22 return for a given year being due by January 20 of the  
23 following year. Distributors whose total production of alcohol  
24 (whether blended or not) exceeds 10,000 proof gallons per year,  
25 based on production during the preceding (calendar) year or as

1 reasonably projected by the Department if one calendar year's  
2 record of production cannot be established, shall file returns  
3 between the 1st and 20th days of each calendar month as  
4 hereinabove provided.

5 The types of motor fuel referred to in the preceding  
6 paragraph are: (A) All products commonly or commercially known  
7 or sold as gasoline (including casing-head and absorption or  
8 natural gasoline), gasohol, motor benzol or motor benzene  
9 regardless of their classification or uses; and (B) all  
10 combustible gases, not including liquefied natural gas, which  
11 exist in a gaseous state at 60 degrees Fahrenheit and at 14.7  
12 pounds per square inch absolute including, but not limited to,  
13 liquefied petroleum gases used for highway purposes; and (C)  
14 special fuel. Only those quantities of combustible gases  
15 (example (B) above) which are used or sold by the distributor  
16 to be used to propel motor vehicles on the public highways, or  
17 which are delivered into a storage tank that is located at a  
18 facility that has withdrawal facilities which are readily  
19 accessible to and are capable of dispensing combustible gases  
20 into the fuel supply tanks of motor vehicles, shall be subject  
21 to return. Distributors of liquefied natural gas are not  
22 required to make returns under this Section with respect to  
23 that liquefied natural gas unless (i) the liquefied natural gas  
24 is dispensed into the fuel supply tank of any motor vehicle or  
25 (ii) the liquefied natural gas is delivered into a storage tank  
26 that is located at a facility that has withdrawal facilities

1 which are readily accessible to and are capable of dispensing  
2 liquefied natural gas into the fuel supply tanks of motor  
3 vehicles. For purposes of this Section, a facility is  
4 considered to have withdrawal facilities that are not "readily  
5 accessible to and capable of dispensing combustible gases into  
6 the fuel supply tanks of motor vehicles" only if the  
7 combustible gases or liquefied natural gas are delivered from:  
8 (i) a dispenser hose that is short enough so that it will not  
9 reach the fuel supply tank of a motor vehicle or (ii) a  
10 dispenser that is enclosed by a fence or other physical barrier  
11 so that a vehicle cannot pull alongside the dispenser to permit  
12 fueling. For the purposes of this Act, liquefied petroleum  
13 gases shall mean and include any material having a vapor  
14 pressure not exceeding that allowed for commercial propane  
15 composed predominantly of the following hydrocarbons, either  
16 by themselves or as mixtures: Propane, Propylene, Butane  
17 (normal butane or iso-butane) and Butylene (including  
18 isomers).

19 In case of a sale of special fuel to someone other than a  
20 licensed distributor, or a licensed supplier, for a use other  
21 than in motor vehicles, the distributor shall show in his  
22 return the amount of invoiced gallons sold and the name and  
23 address of the purchaser in addition to any other information  
24 the Department may require.

25 All special fuel sold or used for non-highway purposes must  
26 have a dye added in accordance with Section 4d of this Law.

1           In case of a tax-free sale, as provided in Section 6, of  
2 motor fuel which the distributor is required by this Section to  
3 include in his return to the Department, the distributor in his  
4 return shall show: (1) If the sale is made to another licensed  
5 distributor the amount sold and the name, address and license  
6 number of the purchasing distributor; (2) if the sale is made  
7 to a person where delivery is made outside of this State the  
8 name and address of such purchaser and the point of delivery  
9 together with the date and amount delivered; (3) if the sale is  
10 made to the Federal Government or its instrumentalities the  
11 amount sold; (4) if the sale is made to a municipal corporation  
12 owning and operating a local transportation system for public  
13 service in this State the name and address of such purchaser,  
14 and the amount sold, as evidenced by official forms of  
15 exemption certificates properly executed and furnished by such  
16 purchaser; (5) if the sale is made to a privately owned public  
17 utility owning and operating 2-axle vehicles designed and used  
18 for transporting more than 7 passengers, which vehicles are  
19 used as common carriers in general transportation of  
20 passengers, are not devoted to any specialized purpose and are  
21 operated entirely within the territorial limits of a single  
22 municipality or of any group of contiguous municipalities or in  
23 a close radius thereof, and the operations of which are subject  
24 to the regulations of the Illinois Commerce Commission, then  
25 the name and address of such purchaser and the amount sold as  
26 evidenced by official forms of exemption certificates properly



1 executed and furnished by the purchaser; (6) if the product  
2 sold is special fuel and if the sale is made to a licensed  
3 supplier under conditions which qualify the sale for tax  
4 exemption under Section 6 of this Act, the amount sold and the  
5 name, address and license number of the purchaser; and (7) if a  
6 sale of special fuel is made to someone other than a licensed  
7 distributor, or a licensed supplier, for a use other than in  
8 motor vehicles, by making a specific notation thereof on the  
9 invoice or sales slip covering such sales and obtaining such  
10 supporting documentation as may be required by the Department.

11 All special fuel sold or used for non-highway purposes must  
12 have a dye added in accordance with Section 4d of this Law.

13 A person whose license to act as a distributor of motor  
14 fuel has been revoked shall make a return to the Department  
15 covering the period from the date of the last return to the  
16 date of the revocation of the license, which return shall be  
17 delivered to the Department not later than 10 days from the  
18 date of the revocation or termination of the license of such  
19 distributor; the return shall in all other respects be subject  
20 to the same provisions and conditions as returns by  
21 distributors licensed under the provisions of this Act.

22 The records, waybills and supporting documents kept by  
23 railroads and other common carriers in the regular course of  
24 business shall be prima facie evidence of the contents and  
25 receipt of cars or tanks covered by those records, waybills or  
26 supporting documents.

1           If the Department has reason to believe and does believe  
2 that the amount shown on the return as purchased, acquired,  
3 received, exported, sold, used, lost or destroyed is incorrect,  
4 or that an amount of motor fuel of the types required by the  
5 second paragraph of this Section to be reported to the  
6 Department has not been correctly reported the Department shall  
7 fix an amount for such receipt, sales, export, use, loss or  
8 destruction according to its best judgment and information,  
9 which amount so fixed by the Department shall be prima facie  
10 correct. All returns shall be made on forms prepared and  
11 furnished by the Department, and shall contain such other  
12 information as the Department may reasonably require. The  
13 return must be accompanied by appropriate computer-generated  
14 magnetic media supporting schedule data in the format required  
15 by the Department, unless, as provided by rule, the Department  
16 grants an exception upon petition of a taxpayer. All licensed  
17 distributors shall report all losses of motor fuel sustained on  
18 account of fire, theft, spillage, spoilage, leakage, or any  
19 other provable cause when filing the return for the period  
20 during which the loss occurred. If the distributor reports  
21 losses due to fire or theft, then the distributor must include  
22 fire department or police department reports and any other  
23 documentation that the Department may require. The mere making  
24 of the report does not assure the allowance of the loss as a  
25 reduction in tax liability. Losses of motor fuel as the result  
26 of evaporation or shrinkage due to temperature variations may

1 not exceed 1% of the total gallons in storage at the beginning  
2 of the month, plus the receipts of gallonage during the month,  
3 minus the gallonage remaining in storage at the end of the  
4 month. Any loss reported that is in excess of 1% shall be  
5 subject to the tax imposed by Section 2 of this Law. On and  
6 after July 1, 2001, for each 6-month period January through  
7 June, net losses of motor fuel (for each category of motor fuel  
8 that is required to be reported on a return) as the result of  
9 evaporation or shrinkage due to temperature variations may not  
10 exceed 1% of the total gallons in storage at the beginning of  
11 each January, plus the receipts of gallonage each January  
12 through June, minus the gallonage remaining in storage at the  
13 end of each June. On and after July 1, 2001, for each 6-month  
14 period July through December, net losses of motor fuel (for  
15 each category of motor fuel that is required to be reported on  
16 a return) as the result of evaporation or shrinkage due to  
17 temperature variations may not exceed 1% of the total gallons  
18 in storage at the beginning of each July, plus the receipts of  
19 gallonage each July through December, minus the gallonage  
20 remaining in storage at the end of each December. Any net loss  
21 reported that is in excess of this amount shall be subject to  
22 the tax imposed by Section 2 of this Law. For purposes of this  
23 Section, "net loss" means the number of gallons gained through  
24 temperature variations minus the number of gallons lost through  
25 temperature variations or evaporation for each of the  
26 respective 6-month periods.

1       If any payment provided for in this Section exceeds the  
2       distributor's liabilities under this Act, as shown on an  
3       original return, the Department may authorize the distributor  
4       to credit such excess payment against liability subsequently to  
5       be remitted to the Department under this Act, in accordance  
6       with reasonable rules adopted by the Department. If the  
7       Department subsequently determines that all or any part of the  
8       credit taken was not actually due to the distributor, the  
9       distributor's discount shall be reduced by an amount equal to  
10       the difference between the discount as applied to the credit  
11       taken and that actually due, and that distributor shall be  
12       liable for penalties and interest on such difference.

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

14               (35 ILCS 505/5a) (from Ch. 120, par. 421a)

15       Sec. 5a. Supplier's monthly return. A person holding a  
16       valid unrevoked license to act as a supplier of special fuel  
17       shall, between the 1st and 20th days of each calendar month,  
18       make return to the Department showing an itemized statement of  
19       the number of invoiced gallons of special fuel acquired,  
20       received, purchased, sold, exported, or used during the  
21       preceding calendar month; the amount of special fuel sold,  
22       distributed, exported, and used by the licensed supplier during  
23       the preceding calendar month; the amount of special fuel lost  
24       or destroyed during the preceding calendar month; the amount of  
25       special fuel on hand at the close of business for the preceding

1 calendar month; and such other reasonable information as the  
2 Department may require.

3 A person whose license to act as a supplier of special fuel  
4 has been revoked shall make a return to the Department covering  
5 the period from the date of the last return to the date of the  
6 revocation of the license, which return shall be delivered to  
7 the Department not later than 10 days from the date of the  
8 revocation or termination of the license of such supplier. The  
9 return shall in all other respects be subject to the same  
10 provisions and conditions as returns by suppliers licensed  
11 under this Act.

12 The records, waybills and supporting documents kept by  
13 railroads and other common carriers in the regular course of  
14 business shall be prima facie evidence of the contents and  
15 receipt of cars or tanks covered by those records, waybills or  
16 supporting documents.

17 If the Department has reason to believe and does believe  
18 that the amount shown on the return as purchased, acquired,  
19 received, sold, exported, used, or lost is incorrect, or that  
20 an amount of special fuel of the type required by the 1st  
21 paragraph of this Section to be reported to the Department by  
22 suppliers has not been correctly reported as a purchase,  
23 receipt, sale, use, export, or loss the Department shall fix an  
24 amount for such purchase, receipt, sale, use, export, or loss  
25 according to its best judgment and information, which amount so  
26 fixed by the Department shall be prima facie correct. All

1 licensed suppliers shall report all losses of special fuel  
2 sustained on account of fire, theft, spillage, spoilage,  
3 leakage, or any other provable cause when filing the return for  
4 the period during which the loss occurred. If the supplier  
5 reports losses due to fire or theft, then the supplier must  
6 include fire department or police department reports and any  
7 other documentation that the Department may require. The mere  
8 making of the report does not assure the allowance of the loss  
9 as a reduction in tax liability. Losses of special fuel as the  
10 result of evaporation or shrinkage due to temperature  
11 variations may not exceed 1% of the total gallons in storage at  
12 the beginning of the month, plus the receipts of gallonage  
13 during the month, minus the gallonage remaining in storage at  
14 the end of the month.

15 Any loss reported that is in excess of 1% shall be subject  
16 to the tax imposed by Section 2 of this Law. On and after July  
17 1, 2001, for each 6-month period January through June, net  
18 losses of special fuel (for each category of special fuel that  
19 is required to be reported on a return) as the result of  
20 evaporation or shrinkage due to temperature variations may not  
21 exceed 1% of the total gallons in storage at the beginning of  
22 each January, plus the receipts of gallonage each January  
23 through June, minus the gallonage remaining in storage at the  
24 end of each June. On and after July 1, 2001, for each 6-month  
25 period July through December, net losses of special fuel (for  
26 each category of special fuel that is required to be reported

1 on a return) as the result of evaporation or shrinkage due to  
2 temperature variations may not exceed 1% of the total gallons  
3 in storage at the beginning of each July, plus the receipts of  
4 gallonage each July through December, minus the gallonage  
5 remaining in storage at the end of each December. Any net loss  
6 reported that is in excess of this amount shall be subject to  
7 the tax imposed by Section 2 of this Law. For purposes of this  
8 Section, "net loss" means the number of gallons gained through  
9 temperature variations minus the number of gallons lost through  
10 temperature variations or evaporation for each of the  
11 respective 6-month periods.

12 In case of a sale of special fuel to someone other than a  
13 licensed distributor or licensed supplier for a use other than  
14 in motor vehicles, the supplier shall show in his return the  
15 amount of invoiced gallons sold and the name and address of the  
16 purchaser in addition to any other information the Department  
17 may require.

18 All special fuel sold or used for non-highway purposes must  
19 have a dye added in accordance with Section 4d of this Law.

20 All returns shall be made on forms prepared and furnished  
21 by the Department and shall contain such other information as  
22 the Department may reasonably require. The return must be  
23 accompanied by appropriate computer-generated magnetic media  
24 supporting schedule data in the format required by the  
25 Department, unless, as provided by rule, the Department grants  
26 an exception upon petition of a taxpayer.

1           In case of a tax-free sale, as provided in Section 6a, of  
2 special fuel which the supplier is required by this Section to  
3 include in his return to the Department, the supplier in his  
4 return shall show: (1) If the sale of special fuel is made to  
5 the Federal Government or its instrumentalities; (2) if the  
6 sale of special fuel is made to a municipal corporation owning  
7 and operating a local transportation system for public service  
8 in this State, the name and address of such purchaser and the  
9 amount sold, as evidenced by official forms of exemption  
10 certificates properly executed and furnished by such  
11 purchaser; (3) if the sale of special fuel is made to a  
12 privately owned public utility owning and operating 2-axle  
13 vehicles designed and used for transporting more than 7  
14 passengers, which vehicles are used as common carriers in  
15 general transportation of passengers, are not devoted to any  
16 specialized purpose and are operated entirely within the  
17 territorial limits of a single municipality or of any group of  
18 contiguous municipalities or in a close radius thereof, and the  
19 operations of which are subject to the regulations of the  
20 Illinois Commerce Commission, then the name and address of such  
21 purchaser and the amount sold, as evidenced by official forms  
22 of exemption certificates properly executed and furnished by  
23 such purchaser; (4) if the product sold is special fuel and if  
24 the sale is made to a licensed supplier or to a licensed  
25 distributor under conditions which qualify the sale for tax  
26 exemption under Section 6a of this Act, the amount sold and the



1 name, address and license number of such purchaser; (5) if a  
2 sale of special fuel is made to a person where delivery is made  
3 outside of this State, the name and address of such purchaser  
4 and the point of delivery together with the date and amount of  
5 invoiced gallons delivered; and (6) if a sale of special fuel  
6 is made to someone other than a licensed distributor or a  
7 licensed supplier, for a use other than in motor vehicles, by  
8 making a specific notation thereof on the invoice or sales slip  
9 covering that sale and obtaining such supporting documentation  
10 as may be required by the Department.

11 All special fuel sold or used for non-highway purposes must  
12 have a dye added in accordance with Section 4d of this Law.

13 If any payment provided for in this Section exceeds the  
14 supplier's liabilities under this Act, as shown on an original  
15 return, the Department may authorize the supplier to credit  
16 such excess payment against liability subsequently to be  
17 remitted to the Department under this Act, in accordance with  
18 reasonable rules adopted by the Department. If the Department  
19 subsequently determines that all or any part of the credit  
20 taken was not actually due to the supplier, the supplier's  
21 discount shall be reduced by an amount equal to the difference  
22 between the discount as applied to the credit taken and that  
23 actually due, and that supplier shall be liable for penalties  
24 and interest on such difference.

25 (Source: P.A. 96-1384, eff. 7-29-10.)

1 (35 ILCS 505/13) (from Ch. 120, par. 429)

2 Sec. 13. Refund of tax paid. Any person other than a  
3 distributor or supplier, who loses motor fuel through any cause  
4 or uses motor fuel (upon which he has paid the amount required  
5 to be collected under Section 2 of this Act) for any purpose  
6 other than operating a motor vehicle upon the public highways  
7 or waters, shall be reimbursed and repaid the amount so paid.

8 Any person who purchases motor fuel in Illinois and uses  
9 that motor fuel in another state and that other state imposes a  
10 tax on the use of such motor fuel shall be reimbursed and  
11 repaid the amount of Illinois tax paid under Section 2 of this  
12 Act on the motor fuel used in such other state. Reimbursement  
13 and repayment shall be made by the Department upon receipt of  
14 adequate proof of taxes directly paid to another state and the  
15 amount of motor fuel used in that state.

16 Claims based in whole or in part on taxes paid to another  
17 state shall include (i) a certified copy of the tax return  
18 filed with such other state by the claimant; (ii) a copy of  
19 either the cancelled check paying the tax due on such return,  
20 or a receipt acknowledging payment of the tax due on such tax  
21 return; and (iii) such other information as the Department may  
22 reasonably require. This paragraph shall not apply to taxes  
23 paid on returns filed under Section 13a.3 of this Act.

24 Any person who purchases motor fuel use tax decals as  
25 required by Section 13a.4 and pays an amount of fees for such  
26 decals that exceeds the amount due shall be reimbursed and

1 repaid the amount of the decal fees that are deemed by the  
2 department to be in excess of the amount due. Alternatively,  
3 any person who purchases motor fuel use tax decals as required  
4 by Section 13a.4 may credit any excess decal payment verified  
5 by the Department against amounts subsequently due for the  
6 purchase of additional decals, until such time as no excess  
7 payment remains.

8 Claims for such reimbursement must be made to the  
9 Department of Revenue, duly verified by the claimant (or by the  
10 claimant's legal representative if the claimant has died or  
11 become a person under legal disability), upon forms prescribed  
12 by the Department. The claim must state such facts relating to  
13 the purchase, importation, manufacture or production of the  
14 motor fuel by the claimant as the Department may deem  
15 necessary, and the time when, and the circumstances of its loss  
16 or the specific purpose for which it was used (as the case may  
17 be), together with such other information as the Department may  
18 reasonably require. No claim based upon idle time shall be  
19 allowed. Claims for reimbursement for overpayment of decal fees  
20 shall be made to the Department of Revenue, duly verified by  
21 the claimant (or by the claimant's legal representative if the  
22 claimant has died or become a person under legal disability),  
23 upon forms prescribed by the Department. The claim shall state  
24 facts relating to the overpayment of decal fees, together with  
25 such other information as the Department may reasonably  
26 require. Claims for reimbursement of overpayment of decal fees

1 paid on or after January 1, 2011 must be filed not later than  
2 one year after the date on which the fees were paid by the  
3 claimant. If it is determined that the Department should  
4 reimburse a claimant for overpayment of decal fees, the  
5 Department shall first apply the amount of such refund against  
6 any tax or penalty or interest due by the claimant under  
7 Section 13a of this Act.

8 Claims for full reimbursement for taxes paid on or before  
9 December 31, 1999 must be filed not later than one year after  
10 the date on which the tax was paid by the claimant. If,  
11 however, a claim for such reimbursement otherwise meeting the  
12 requirements of this Section is filed more than one year but  
13 less than 2 years after that date, the claimant shall be  
14 reimbursed at the rate of 80% of the amount to which he would  
15 have been entitled if his claim had been timely filed.

16 Claims for full reimbursement for taxes paid on or after  
17 January 1, 2000 must be filed not later than 2 years after the  
18 date on which the tax was paid by the claimant.

19 The Department may make such investigation of the  
20 correctness of the facts stated in such claims as it deems  
21 necessary. When the Department has approved any such claim, it  
22 shall pay to the claimant (or to the claimant's legal  
23 representative, as such if the claimant has died or become a  
24 person under legal disability) the reimbursement provided in  
25 this Section, out of any moneys appropriated to it for that  
26 purpose.

1 Any distributor or supplier who has paid the tax imposed by  
2 Section 2 of this Act upon motor fuel lost or used by such  
3 distributor or supplier for any purpose other than operating a  
4 motor vehicle upon the public highways or waters may file a  
5 claim for credit or refund to recover the amount so paid. Such  
6 claims shall be filed on forms prescribed by the Department.  
7 Such claims shall be made to the Department, duly verified by  
8 the claimant (or by the claimant's legal representative if the  
9 claimant has died or become a person under legal disability),  
10 upon forms prescribed by the Department. The claim shall state  
11 such facts relating to the purchase, importation, manufacture  
12 or production of the motor fuel by the claimant as the  
13 Department may deem necessary and the time when the loss or  
14 nontaxable use occurred, and the circumstances of its loss or  
15 the specific purpose for which it was used (as the case may  
16 be), together with such other information as the Department may  
17 reasonably require. Claims must be filed not later than one  
18 year after the date on which the tax was paid by the claimant.

19 The Department may make such investigation of the  
20 correctness of the facts stated in such claims as it deems  
21 necessary. When the Department approves a claim, the Department  
22 shall issue a refund or credit memorandum as requested by the  
23 taxpayer, to the distributor or supplier who made the payment  
24 for which the refund or credit is being given or, if the  
25 distributor or supplier has died or become incompetent, to such  
26 distributor's or supplier's legal representative, as such. The

1 amount of such credit memorandum shall be credited against any  
2 tax due or to become due under this Act from the distributor or  
3 supplier who made the payment for which credit has been given.

4 Any credit or refund that is allowed under this Section  
5 shall bear interest at the rate and in the manner specified in  
6 the Uniform Penalty and Interest Act.

7 In case the distributor or supplier requests and the  
8 Department determines that the claimant is entitled to a  
9 refund, such refund shall be made only from such appropriation  
10 as may be available for that purpose. If it appears unlikely  
11 that the amount appropriated would permit everyone having a  
12 claim allowed during the period covered by such appropriation  
13 to elect to receive a cash refund, the Department, by rule or  
14 regulation, shall provide for the payment of refunds in  
15 hardship cases and shall define what types of cases qualify as  
16 hardship cases.

17 In any case in which there has been an erroneous refund of  
18 tax or fees payable under this Section, a notice of tax  
19 liability may be issued at any time within 3 years from the  
20 making of that refund, or within 5 years from the making of  
21 that refund if it appears that any part of the refund was  
22 induced by fraud or the misrepresentation of material fact. The  
23 amount of any proposed assessment set forth by the Department  
24 shall be limited to the amount of the erroneous refund.

25 If no tax is due and no proceeding is pending to determine  
26 whether such distributor or supplier is indebted to the

1 Department for tax, the credit memorandum so issued may be  
2 assigned and set over by the lawful holder thereof, subject to  
3 reasonable rules of the Department, to any other licensed  
4 distributor or supplier who is subject to this Act, and the  
5 amount thereof applied by the Department against any tax due or  
6 to become due under this Act from such assignee.

7 If the payment for which the distributor's or supplier's  
8 claim is filed is held in the protest fund of the State  
9 Treasury during the pendency of the claim for credit  
10 proceedings pursuant to the order of the court in accordance  
11 with Section 2a of the State Officers and Employees Money  
12 Disposition Act and if it is determined by the Department or by  
13 the final order of a reviewing court under the Administrative  
14 Review Law that the claimant is entitled to all or a part of  
15 the credit claimed, the claimant, instead of receiving a credit  
16 memorandum from the Department, shall receive a cash refund  
17 from the protest fund as provided for in Section 2a of the  
18 State Officers and Employees Money Disposition Act.

19 If any person ceases to be licensed as a distributor or  
20 supplier while still holding an unused credit memorandum issued  
21 under this Act, such person may, at his election (instead of  
22 assigning the credit memorandum to a licensed distributor or  
23 licensed supplier under this Act), surrender such unused credit  
24 memorandum to the Department and receive a refund of the amount  
25 to which such person is entitled.

26 For claims based upon taxes paid on or before December 31,

1 2000, a claim based upon the use of undyed diesel fuel shall  
2 not be allowed except (i) if allowed under the following  
3 paragraph or (ii) for undyed diesel fuel used by a commercial  
4 vehicle, as that term is defined in Section 1-111.8 of the  
5 Illinois Vehicle Code, for any purpose other than operating the  
6 commercial vehicle upon the public highways and unlicensed  
7 commercial vehicles operating on private property. Claims  
8 shall be limited to commercial vehicles that are operated for  
9 both highway purposes and any purposes other than operating  
10 such vehicles upon the public highways.

11 For claims based upon taxes paid on or after January 1,  
12 2000, a claim based upon the use of undyed diesel fuel shall  
13 not be allowed except (i) if allowed under the preceding  
14 paragraph or (ii) for claims for the following:

15 (1) Undyed diesel fuel used (i) in a manufacturing  
16 process, as defined in Section 2-45 of the Retailers'  
17 Occupation Tax Act, wherein the undyed diesel fuel becomes  
18 a component part of a product or by-product, other than  
19 fuel or motor fuel, when the use of dyed diesel fuel in  
20 that manufacturing process results in a product that is  
21 unsuitable for its intended use or (ii) for testing  
22 machinery and equipment in a manufacturing process, as  
23 defined in Section 2-45 of the Retailers' Occupation Tax  
24 Act, wherein the testing takes place on private property.

25 (2) Undyed diesel fuel used by a manufacturer on  
26 private property in the research and development, as



1 defined in Section 1.29, of machinery or equipment intended  
2 for manufacture.

3 (3) Undyed diesel fuel used by a single unit  
4 self-propelled agricultural fertilizer implement, designed  
5 for on and off road use, equipped with flotation tires and  
6 specially adapted for the application of plant food  
7 materials or agricultural chemicals.

8 (4) Undyed diesel fuel used by a commercial motor  
9 vehicle for any purpose other than operating the commercial  
10 motor vehicle upon the public highways. Claims shall be  
11 limited to commercial motor vehicles that are operated for  
12 both highway purposes and any purposes other than operating  
13 such vehicles upon the public highways.

14 (5) Undyed diesel fuel used by a unit of local  
15 government in its operation of an airport if the undyed  
16 diesel fuel is used directly in airport operations on  
17 airport property.

18 (6) Undyed diesel fuel used by refrigeration units that  
19 are permanently mounted to a semitrailer, as defined in  
20 Section 1.28 of this Law, wherein the refrigeration units  
21 have a fuel supply system dedicated solely for the  
22 operation of the refrigeration units.

23 (7) Undyed diesel fuel used by power take-off equipment  
24 as defined in Section 1.27 of this Law.

25 (8) Beginning on the effective date of this amendatory  
26 Act of the 94th General Assembly, undyed diesel fuel used

1 by tugs and spotter equipment to shift vehicles or parcels  
2 on both private and airport property. Any claim under this  
3 item (8) may be made only by a claimant that owns tugs and  
4 spotter equipment and operates that equipment on both  
5 private and airport property. The aggregate of all credits  
6 or refunds resulting from claims filed under this item (8)  
7 by a claimant in any calendar year may not exceed \$100,000.  
8 A claim may not be made under this item (8) by the same  
9 claimant more often than once each quarter. For the  
10 purposes of this item (8), "tug" means a vehicle designed  
11 for use on airport property that shifts custom-designed  
12 containers of parcels from loading docks to aircraft, and  
13 "spotter equipment" means a vehicle designed for use on  
14 both private and airport property that shifts trailers  
15 containing parcels between staging areas and loading  
16 docks.

17 Any person who has paid the tax imposed by Section 2 of  
18 this Law upon undyed diesel fuel that is unintentionally mixed  
19 with dyed diesel fuel and who owns or controls the mixture of  
20 undyed diesel fuel and dyed diesel fuel may file a claim for  
21 refund to recover the amount paid. The amount of undyed diesel  
22 fuel unintentionally mixed must equal 500 gallons or more. Any  
23 claim for refund of unintentionally mixed undyed diesel fuel  
24 and dyed diesel fuel shall be supported by documentation  
25 showing the date and location of the unintentional mixing, the  
26 number of gallons involved, the disposition of the mixed diesel

1 fuel, and any other information that the Department may  
2 reasonably require. Any unintentional mixture of undyed diesel  
3 fuel and dyed diesel fuel shall be sold or used only for  
4 non-highway purposes.

5 The Department shall promulgate regulations establishing  
6 specific limits on the amount of undyed diesel fuel that may be  
7 claimed for refund.

8 For purposes of claims for refund, "loss" means the  
9 reduction of motor fuel resulting from fire, theft, spillage,  
10 spoilage, leakage, or any other provable cause, but does not  
11 include a reduction resulting from evaporation, or shrinkage  
12 due to temperature variations. In the case of losses due to  
13 fire or theft, the claimant must include fire department or  
14 police department reports and any other documentation that the  
15 Department may require.

16 (Source: P.A. 96-1384, eff. 7-29-10.)

17 Section 50. The Gas Revenue Tax Act is amended by changing  
18 Sections 2a.2 and 3 as follows:

19 (35 ILCS 615/2a.2) (from Ch. 120, par. 467.17a.2)

20 Sec. 2a.2. Annual return, collection and payment. - A  
21 return with respect to the tax imposed by Section 2a.1 shall be  
22 made by every person for any taxable period for which such  
23 person is liable for such tax. Such return shall be made on  
24 such forms as the Department shall prescribe and shall contain

1 the following information:

2 1. Taxpayer's name;

3 2. Address of taxpayer's principal place of business,  
4 and address of the principal place of business (if that is  
5 a different address) from which the taxpayer engages in the  
6 business of distributing, supplying, furnishing or selling  
7 gas in this State;

8 3. The total proprietary capital and total long-term  
9 debt as of the beginning and end of the taxable period as  
10 set forth on the balance sheets included in the taxpayer's  
11 annual report to the Illinois Commerce Commission for the  
12 taxable period;

13 4. The taxpayer's base income allocable to Illinois  
14 under Sections 301 and 304(a) of the "Illinois Income Tax  
15 Act", for the period covered by the return;

16 5. The amount of tax due for the taxable period  
17 (computed on the basis of the amounts set forth in Items 3  
18 and 4); and

19 6. Such other reasonable information as may be required  
20 by forms or regulations prescribed by the Department.

21 The returns prescribed by this Section shall be due and  
22 shall be filed with the Department not later than the 15th day  
23 of the third month following the close of the taxable period.  
24 The taxpayer making the return herein provided for shall, at  
25 the time of making such return, pay to the Department the  
26 remaining amount of tax herein imposed and due for the taxable

1 period. Each taxpayer shall make estimated quarterly payments  
2 on the 15th day of the third, sixth, ninth and twelfth months  
3 of each taxable period. Such estimated payments shall be 25% of  
4 the tax liability for the immediately preceding taxable period  
5 or the tax liability that would have been imposed in the  
6 immediately preceding taxable period if this amendatory Act of  
7 1979 had been in effect. All moneys received by the Department  
8 under Sections 2a.1 and 2a.2 shall be paid into the Personal  
9 Property Tax Replacement Fund in the State Treasury.

10 If any payment provided for in this Section exceeds the  
11 taxpayer's liabilities under this Act, as shown on an original  
12 return, the Department may authorize the taxpayer to credit  
13 such excess payment against liability subsequently to be  
14 remitted to the Department under this Act, in accordance with  
15 reasonable rules adopted by the Department.

16 (Source: P.A. 87-205.)

17 (35 ILCS 615/3) (from Ch. 120, par. 467.18)

18 Sec. 3. Return of taxpayer; payment of tax. Except as  
19 provided in this Section, on or before the 15th day of each  
20 month, each taxpayer shall make a return to the Department for  
21 the preceding calendar month, stating:

22 1. His name;

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

1 of distributing, supplying, furnishing or selling gas in  
2 this State;

3 3. The total number of therms for which payment was  
4 received by him from customers during the preceding  
5 calendar month and upon the basis of which the tax is  
6 imposed;

7 4. Gross receipts which were received by him from  
8 customers during the preceding calendar month from such  
9 business, including budget plan and other customer-owned  
10 amounts applied during such month in payment of charges  
11 includible in gross receipts, and upon the basis of which  
12 the tax is imposed;

13 5. Amount of tax (computed upon Items 3 and 4);

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

16 In making such return the taxpayer may use any reasonable  
17 method to derive reportable "therms" and "gross receipts" from  
18 his billing and payment records.

19 Any taxpayer required to make payments under this Section  
20 may make the payments by electronic funds transfer. The  
21 Department shall adopt rules necessary to effectuate a program  
22 of electronic funds transfer.

23 If the taxpayer's average monthly tax liability to the  
24 Department does not exceed \$100.00, the Department may  
25 authorize his returns to be filed on a quarter annual basis,  
26 with the return for January, February and March of a given year

1 being due by April 30 of such year; with the return for April,  
2 May and June of a given year being due by July 31 of such year;  
3 with the return for July, August and September of a given year  
4 being due by October 31 of such year, and with the return for  
5 October, November and December of a given year being due by  
6 January 31 of the following year.

7 If the taxpayer's average monthly tax liability to the  
8 Department does not exceed \$20.00, the Department may authorize  
9 his returns to be filed on an annual basis, with the return for  
10 a given year being due by January 31 of the following year.

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

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

21 In making such return the taxpayer shall determine the  
22 value of any reportable consideration other than money received  
23 by him and shall include such value in his return. Such  
24 determination shall be subject to review and revision by the  
25 Department in the same manner as is provided in this Act for  
26 the correction of returns.

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

26           If the Director finds that the information required for the



1 making of an accurate return cannot reasonably be compiled by a  
2 taxpayer within 15 days after the close of the calendar month  
3 for which a return is to be made, he may grant an extension of  
4 time for the filing of such return for a period of not to  
5 exceed 31 calendar days. The granting of such an extension may  
6 be conditioned upon the deposit by the taxpayer with the  
7 Department of an amount of money not exceeding the amount  
8 estimated by the Director to be due with the return so  
9 extended. All such deposits, including any made before the  
10 effective date of this amendatory Act of 1975 with the  
11 Department, shall be credited against the taxpayer's  
12 liabilities under this Act. If any such deposit exceeds the  
13 taxpayer's present and probable future liabilities under this  
14 Act, the Department shall issue to the taxpayer a credit  
15 memorandum, which may be assigned by the taxpayer to a similar  
16 taxpayer under this Act, in accordance with reasonable rules  
17 and regulations to be prescribed by the Department.

18 The taxpayer making the return provided for in this Section  
19 shall, at the time of making such return, pay to the Department  
20 the amount of tax imposed by this Act. All moneys received by  
21 the Department under this Act shall be paid into the General  
22 Revenue Fund in the State Treasury, except as otherwise  
23 provided.

24 If any payment provided for in this Section exceeds the  
25 taxpayer's liabilities under this Act, as shown on an original  
26 return, the Department may authorize the taxpayer to credit

1 such excess payment against liability subsequently to be  
2 remitted to the Department under this Act, in accordance with  
3 reasonable rules adopted by the Department.

4 (Source: P.A. 90-16, eff. 6-16-97.)

5 Section 55. The Public Utilities Revenue Act is amended by  
6 changing Section 2a.2 as follows:

7 (35 ILCS 620/2a.2) (from Ch. 120, par. 469a.2)

8 Sec. 2a.2. Annual return, collection and payment. A return  
9 with respect to the tax imposed by Section 2a.1 shall be made  
10 by every person for any taxable period for which such person is  
11 liable for such tax. Such return shall be made on such forms as  
12 the Department shall prescribe and shall contain the following  
13 information:

14 1. Taxpayer's name;

15 2. Address of taxpayer's principal place of business,  
16 and address of the principal place of business (if that is  
17 a different address) from which the taxpayer engages in the  
18 business of distributing electricity in this State;

19 3. The total equity, in the case of electric  
20 cooperatives, in the annual reports filed with the Rural  
21 Utilities Service for the taxable period;

22 3a. The total kilowatt-hours of electricity  
23 distributed by a taxpayer, other than an electric  
24 cooperative, in this State for the taxable period covered

1 by the return;

2 4. The amount of tax due for the taxable period  
3 (computed on the basis of the amounts set forth in Items 3  
4 and 3a); and

5 5. Such other reasonable information as may be required  
6 by forms or regulations prescribed by the Department.

7 The returns prescribed by this Section shall be due and  
8 shall be filed with the Department not later than the 15th day  
9 of the third month following the close of the taxable period.  
10 The taxpayer making the return herein provided for shall, at  
11 the time of making such return, pay to the Department the  
12 remaining amount of tax herein imposed and due for the taxable  
13 period. Each taxpayer shall make estimated quarterly payments  
14 on the 15th day of the third, sixth, ninth and twelfth months  
15 of each taxable period. Such estimated payments shall be 25% of  
16 the tax liability for the immediately preceding taxable period  
17 or the tax liability that would have been imposed in the  
18 immediately preceding taxable period if this amendatory Act of  
19 1979 had been in effect. All moneys received by the Department  
20 under Sections 2a.1 and 2a.2 shall be paid into the Personal  
21 Property Tax Replacement Fund in the State Treasury.

22 If any payment provided for in this Section exceeds the  
23 taxpayer's liabilities under this Act, as shown on an original  
24 return, the taxpayer may credit such excess payment against  
25 liability subsequently to be remitted to the Department under  
26 this Act, in accordance with reasonable rules adopted by the

1 Department.

2 (Source: P.A. 90-561, eff. 1-1-98.)

3 Section 60. The Telecommunications Excise Tax Act is  
4 amended by changing Section 6 as follows:

5 (35 ILCS 630/6) (from Ch. 120, par. 2006)

6 Sec. 6. Returns; payments. Except as provided hereinafter  
7 in this Section, on or before the last day of each month, each  
8 retailer maintaining a place of business in this State shall  
9 make a return to the Department for the preceding calendar  
10 month, stating:

11 1. His name;

12 2. The address of his principal place of business, or  
13 the address of the principal place of business (if that is  
14 a different address) from which he engages in the business  
15 of transmitting telecommunications;

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

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

21 5. Deductions allowed by law;

22 6. Gross charges which were billed by him during the  
23 preceding calendar month and upon the basis of which the  
24 tax is imposed;

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

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

4           Any taxpayer required to make payments under this Section  
5           may make the payments by electronic funds transfer. The  
6           Department shall adopt rules necessary to effectuate a program  
7           of electronic funds transfer. Any taxpayer who has average  
8           monthly tax billings due to the Department under this Act and  
9           the Simplified Municipal Telecommunications Tax Act that  
10          exceed \$1,000 shall make all payments by electronic funds  
11          transfer as required by rules of the Department and shall file  
12          the return required by this Section by electronic means as  
13          required by rules of the Department.

14          If the retailer's average monthly tax billings due to the  
15          Department under this Act and the Simplified Municipal  
16          Telecommunications Tax Act do not exceed \$1,000, the Department  
17          may authorize his returns to be filed on a quarter annual  
18          basis, with the return for January, February and March of a  
19          given year being due by April 30 of such year; with the return  
20          for April, May and June of a given year being due by July 31st  
21          of such year; with the return for July, August and September of  
22          a given year being due by October 31st of such year; and with  
23          the return of October, November and December of a given year  
24          being due by January 31st of the following year.

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

1 billings due to the Department under this Act and the  
2 Simplified Municipal Telecommunications Tax Act do not exceed  
3 \$400, the Department may authorize his or her return to be  
4 filed on an annual basis, with the return for a given year  
5 being due by January 31st of the following year.

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

13 In making such return, the retailer shall determine the  
14 value of any consideration other than money received by him and  
15 he shall include such value in his return. Such determination  
16 shall be subject to review and revision by the Department in  
17 the manner hereinafter provided for the correction of returns.

18 Each retailer whose average monthly liability to the  
19 Department under this Article and the Simplified Municipal  
20 Telecommunications Tax Act was \$25,000 or more during the  
21 preceding calendar year, excluding the month of highest  
22 liability and the month of lowest liability in such calendar  
23 year, and who is not operated by a unit of local government,  
24 shall make estimated payments to the Department on or before  
25 the 7th, 15th, 22nd and last day of the month during which tax  
26 collection liability to the Department is incurred in an amount

1 not less than the lower of either 22.5% of the retailer's  
2 actual tax collections for the month or 25% of the retailer's  
3 actual tax collections for the same calendar month of the  
4 preceding year. The amount of such quarter monthly payments  
5 shall be credited against the final liability of the retailer's  
6 return for that month. Any outstanding credit, approved by the  
7 Department, arising from the retailer's overpayment of its  
8 final liability for any month may be applied to reduce the  
9 amount of any subsequent quarter monthly payment or credited  
10 against the final liability of the retailer's return for any  
11 subsequent month. If any quarter monthly payment is not paid at  
12 the time or in the amount required by this Section, the  
13 retailer shall be liable for penalty and interest on the  
14 difference between the minimum amount due as a payment and the  
15 amount of such payment actually and timely paid, except insofar  
16 as the retailer has previously made payments for that month to  
17 the Department in excess of the minimum payments previously  
18 due.

19 The retailer making the return herein provided for shall,  
20 at the time of making such return, pay to the Department the  
21 amount of tax herein imposed, less a discount of 1% which is  
22 allowed to reimburse the retailer for the expenses incurred in  
23 keeping records, billing the customer, preparing and filing  
24 returns, remitting the tax, and supplying data to the  
25 Department upon request. No discount may be claimed by a  
26 retailer on returns not timely filed and for taxes not timely

1 remitted.

2 If any payment provided for in this Section exceeds the  
3 retailer's liabilities under this Act, as shown on an original  
4 return, the Department may authorize the retailer to credit  
5 such excess payment against liability subsequently to be  
6 remitted to the Department under this Act, in accordance with  
7 reasonable rules adopted by the Department. If the Department  
8 subsequently determines that all or any part of the credit  
9 taken was not actually due to the retailer, the retailer's  
10 discount shall be reduced by an amount equal to the difference  
11 between the discount as applied to the credit taken and that  
12 actually due, and that retailer shall be liable for penalties  
13 and interest on such difference.

14 On and after the effective date of this Article of 1985, of  
15 the moneys received by the Department of Revenue pursuant to  
16 this Article, other than moneys received pursuant to the  
17 additional taxes imposed by Public Act 90-548:

18 (1) \$1,000,000 shall be paid each month into the Common  
19 School Fund;

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



1 month into the Tax Compliance and Administration Fund;  
2 those moneys shall be used, subject to appropriation, to  
3 fund additional auditors and compliance personnel at the  
4 Department of Revenue; and

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

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

23 (Source: P.A. 98-1098, eff. 8-26-14.)

24 Section 65. The Electricity Excise Tax Law is amended by  
25 changing Sections 2-9 and 2-11 as follows:

1 (35 ILCS 640/2-9)

2 Sec. 2-9. Return and payment of tax by delivering supplier.  
3 Each delivering supplier who is required or authorized to  
4 collect the tax imposed by this Law shall make a return to the  
5 Department on or before the 15th day of each month for the  
6 preceding calendar month stating the following:

7 (1) The delivering supplier's name.

8 (2) The address of the delivering supplier's principal  
9 place of business and the address of the principal place of  
10 business (if that is a different address) from which the  
11 delivering supplier engaged in the business of delivering  
12 electricity in this State.

13 (3) The total number of kilowatt-hours which the  
14 supplier delivered to or for purchasers during the  
15 preceding calendar month and upon the basis of which the  
16 tax is imposed.

17 (4) Amount of tax, computed upon Item (3) at the rates  
18 stated in Section 2-4.

19 (5) An adjustment for uncollectible amounts of tax in  
20 respect of prior period kilowatt-hour deliveries,  
21 determined in accordance with rules and regulations  
22 promulgated by the Department.

23 (5.5) The amount of credits to which the taxpayer is  
24 entitled on account of purchases made under Section 8-403.1  
25 of the Public Utilities Act.

1           (6) Such other information as the Department  
2 reasonably may require.

3           In making such return the delivering supplier may use any  
4 reasonable method to derive reportable "kilowatt-hours" from  
5 the delivering supplier's records.

6           If the average monthly tax liability to the Department of  
7 the delivering supplier does not exceed \$2,500, the Department  
8 may authorize the delivering supplier's returns to be filed on  
9 a quarter-annual basis, with the return for January, February  
10 and March of a given year being due by April 30 of such year;  
11 with the return for April, May and June of a given year being  
12 due by July 31 of such year; with the return for July, August  
13 and September of a given year being due by October 31 of such  
14 year; and with the return for October, November and December of  
15 a given year being due by January 31 of the following year.

16           If the average monthly tax liability to the Department of  
17 the delivering supplier does not exceed \$1,000, the Department  
18 may authorize the delivering supplier's returns to be filed on  
19 an annual basis, with the return for a given year being due by  
20 January 31 of the following year.

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

24           Notwithstanding any other provision in this Law concerning  
25 the time within which a delivering supplier may file a return,  
26 any such delivering supplier who ceases to engage in a kind of

1 business which makes the person responsible for filing returns  
2 under this Law shall file a final return under this Law with  
3 the Department not more than one month after discontinuing such  
4 business.

5 Each delivering supplier whose average monthly liability  
6 to the Department under this Law was \$10,000 or more during the  
7 preceding calendar year, excluding the month of highest  
8 liability and the month of lowest liability in such calendar  
9 year, and who is not operated by a unit of local government,  
10 shall make estimated payments to the Department on or before  
11 the 7th, 15th, 22nd and last day of the month during which tax  
12 liability to the Department is incurred in an amount not less  
13 than the lower of either 22.5% of such delivering supplier's  
14 actual tax liability for the month or 25% of such delivering  
15 supplier's actual tax liability for the same calendar month of  
16 the preceding year. The amount of such quarter-monthly payments  
17 shall be credited against the final tax liability of such  
18 delivering supplier's return for that month. An outstanding  
19 credit approved by the Department or a credit memorandum issued  
20 by the Department arising from such delivering supplier's  
21 overpayment of his or her final tax liability for any month may  
22 be applied to reduce the amount of any subsequent  
23 quarter-monthly payment or credited against the final tax  
24 liability of such delivering supplier's return for any  
25 subsequent month. If any quarter-monthly payment is not paid at  
26 the time or in the amount required by this Section, such

1 delivering supplier shall be liable for penalty and interest on  
2 the difference between the minimum amount due as a payment and  
3 the amount of such payment actually and timely paid, except  
4 insofar as such delivering supplier has previously made  
5 payments for that month to the Department in excess of the  
6 minimum payments previously due.

7       If the Director finds that the information required for the  
8 making of an accurate return cannot reasonably be compiled by  
9 such delivering supplier within 15 days after the close of the  
10 calendar month for which a return is to be made, the Director  
11 may grant an extension of time for the filing of such return  
12 for a period not to exceed 31 calendar days. The granting of  
13 such an extension may be conditioned upon the deposit by such  
14 delivering supplier with the Department of an amount of money  
15 not exceeding the amount estimated by the Director to be due  
16 with the return so extended. All such deposits shall be  
17 credited against such delivering supplier's liabilities under  
18 this Law. If the deposit exceeds such delivering supplier's  
19 present and probable future liabilities under this Law, the  
20 Department shall issue to such delivering supplier a credit  
21 memorandum, which may be assigned by such delivering supplier  
22 to a similar person under this Law, in accordance with  
23 reasonable rules and regulations to be prescribed by the  
24 Department.

25       The delivering supplier making the return provided for in  
26 this Section shall, at the time of making such return, pay to

1 the Department the amount of tax imposed by this Law.

2       Until October 1, 2002, a delivering supplier who has an  
3 average monthly tax liability of \$10,000 or more shall make all  
4 payments required by rules of the Department by electronic  
5 funds transfer. The term "average monthly tax liability" shall  
6 be the sum of the delivering supplier's liabilities under this  
7 Law for the immediately preceding calendar year divided by 12.  
8 Beginning on October 1, 2002, a taxpayer who has a tax  
9 liability in the amount set forth in subsection (b) of Section  
10 2505-210 of the Department of Revenue Law shall make all  
11 payments required by rules of the Department by electronic  
12 funds transfer. Any delivering supplier not required to make  
13 payments by electronic funds transfer may make payments by  
14 electronic funds transfer with the permission of the  
15 Department. All delivering suppliers required to make payments  
16 by electronic funds transfer and any delivering suppliers  
17 authorized to voluntarily make payments by electronic funds  
18 transfer shall make those payments in the manner authorized by  
19 the Department.

20       If any payment provided for in this Section exceeds the  
21 delivering supplier's liabilities under this Act, as shown on  
22 an original return, the Department may authorize the delivering  
23 supplier to credit such excess payment against liability  
24 subsequently to be remitted to the Department under this Act,  
25 in accordance with reasonable rules adopted by the Department.

26       Through June 30, 2004, each month the Department shall pay

1 into the Public Utility Fund in the State treasury an amount  
2 determined by the Director to be equal to 3.0% of the funds  
3 received by the Department pursuant to this Section. Through  
4 June 30, 2004, the remainder of all moneys received by the  
5 Department under this Section shall be paid into the General  
6 Revenue Fund in the State treasury. Beginning on July 1, 2004,  
7 of the 3% of the funds received pursuant to this Section, each  
8 month the Department shall pay \$416,667 into the General  
9 Revenue Fund and the balance shall be paid into the Public  
10 Utility Fund in the State treasury.

11 (Source: P.A. 92-492, eff. 1-1-02; 93-839, eff. 7-30-04.)

12 (35 ILCS 640/2-11)

13 Sec. 2-11. Direct return and payment by self-assessing  
14 purchaser. When electricity is used or consumed by a  
15 self-assessing purchaser subject to the tax imposed by this Law  
16 who did not pay the tax to a delivering supplier maintaining a  
17 place of business within this State and required or authorized  
18 to collect the tax, that self-assessing purchaser shall, on or  
19 before the 15th day of each month, make a return to the  
20 Department for the preceding calendar month, stating all of the  
21 following:

22 (1) The self-assessing purchaser's name and principal  
23 address.

24 (2) The aggregate purchase price paid by the  
25 self-assessing purchaser for the distribution, supply,

1           furnishing, sale, transmission and delivery of such  
2           electricity to or for the purchaser during the preceding  
3           calendar month, including budget plan and other  
4           purchaser-owned amounts applied during such month in  
5           payment of charges includible in the purchase price, and  
6           upon the basis of which the tax is imposed.

7           (3) Amount of tax, computed upon item (2) at the rate  
8           stated in Section 2-4.

9           (4) Such other information as the Department  
10          reasonably may require.

11          In making such return the self-assessing purchaser may use  
12          any reasonable method to derive reportable "purchase price"  
13          from the self-assessing purchaser's records.

14          If the average monthly tax liability of the self-assessing  
15          purchaser to the Department does not exceed \$2,500, the  
16          Department may authorize the self-assessing purchaser's  
17          returns to be filed on a quarter-annual basis, with the return  
18          for January, February and March of a given year being due by  
19          April 30 of such year; with the return for April, May and June  
20          of a given year being due by July 31 of such year; with the  
21          return for July, August, and September of a given year being  
22          due by October 31 of such year; and with the return for  
23          October, November and December of a given year being due by  
24          January 31 of the following year.

25          If the average monthly tax liability of the self-assessing  
26          purchaser to the Department does not exceed \$1,000, the



1 Department may authorize the self-assessing purchaser's  
2 returns to be filed on an annual basis, with the return for a  
3 given year being due by January 31 of the following year.

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

7 Notwithstanding any other provision in this Law concerning  
8 the time within which a self-assessing purchaser may file a  
9 return, any such self-assessing purchaser who ceases to be  
10 responsible for filing returns under this Law shall file a  
11 final return under this Law with the Department not more than  
12 one month thereafter.

13 Each self-assessing purchaser whose average monthly  
14 liability to the Department pursuant to this Section was  
15 \$10,000 or more during the preceding calendar year, excluding  
16 the month of highest liability and the month of lowest  
17 liability during such calendar year, and which is not operated  
18 by a unit of local government, shall make estimated payments to  
19 the Department on or before the 7th, 15th, 22nd and last day of  
20 the month during which tax liability to the Department is  
21 incurred in an amount not less than the lower of either 22.5%  
22 of such self-assessing purchaser's actual tax liability for the  
23 month or 25% of such self-assessing purchaser's actual tax  
24 liability for the same calendar month of the preceding year.  
25 The amount of such quarter-monthly payments shall be credited  
26 against the final tax liability of the self-assessing

1 purchaser's return for that month. An outstanding credit  
2 approved by the Department or a credit memorandum issued by the  
3 Department arising from the self-assessing purchaser's  
4 overpayment of the self-assessing purchaser's final tax  
5 liability for any month may be applied to reduce the amount of  
6 any subsequent quarter-monthly payment or credited against the  
7 final tax liability of such self-assessing purchaser's return  
8 for any subsequent month. If any quarter-monthly payment is not  
9 paid at the time or in the amount required by this Section,  
10 such person shall be liable for penalty and interest on the  
11 difference between the minimum amount due as a payment and the  
12 amount of such payment actually and timely paid, except insofar  
13 as such person has previously made payments for that month to  
14 the Department in excess of the minimum payments previously  
15 due.

16 If the Director finds that the information required for the  
17 making of an accurate return cannot reasonably be compiled by a  
18 self-assessing purchaser within 15 days after the close of the  
19 calendar month for which a return is to be made, the Director  
20 may grant an extension of time for the filing of such return  
21 for a period of not to exceed 31 calendar days. The granting of  
22 such an extension may be conditioned upon the deposit by such  
23 self-assessing purchaser with the Department of an amount of  
24 money not exceeding the amount estimated by the Director to be  
25 due with the return so extended. All such deposits shall be  
26 credited against such self-assessing purchaser's liabilities

1 under this Law. If the deposit exceeds such self-assessing  
2 purchaser's present and probable future liabilities under this  
3 Law, the Department shall issue to such self-assessing  
4 purchaser a credit memorandum, which may be assigned by such  
5 self-assessing purchaser to a similar person under this Law, in  
6 accordance with reasonable rules and regulations to be  
7 prescribed by the Department.

8 The self-assessing purchaser making the return provided  
9 for in this Section shall, at the time of making such return,  
10 pay to the Department the amount of tax imposed by this Law.

11 Until October 1, 2002, a self-assessing purchaser who has  
12 an average monthly tax liability of \$10,000 or more shall make  
13 all payments required by rules of the Department by electronic  
14 funds transfer. The term "average monthly tax liability" shall  
15 be the sum of the self-assessing purchaser's liabilities under  
16 this Law for the immediately preceding calendar year divided by  
17 12. Beginning on October 1, 2002, a taxpayer who has a tax  
18 liability in the amount set forth in subsection (b) of Section  
19 2505-210 of the Department of Revenue Law shall make all  
20 payments required by rules of the Department by electronic  
21 funds transfer. Any self-assessing purchaser not required to  
22 make payments by electronic funds transfer may make payments by  
23 electronic funds transfer with the permission of the  
24 Department. All self-assessing purchasers required to make  
25 payments by electronic funds transfer and any self-assessing  
26 purchasers authorized to voluntarily make payments by

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

3 If any payment provided for in this Section exceeds the  
4 self-assessing purchaser's liabilities under this Act, as  
5 shown on an original return, the Department may authorize the  
6 self-assessing purchaser to credit such excess payment against  
7 liability subsequently to be remitted to the Department under  
8 this Act, in accordance with reasonable rules adopted by the  
9 Department.

10 Through June 30, 2004, each month the Department shall pay  
11 into the Public Utility Fund in the State treasury an amount  
12 determined by the Director to be equal to 3.0% of the funds  
13 received by the Department pursuant to this Section. Through  
14 June 30, 2004, the remainder of all moneys received by the  
15 Department under this Section shall be paid into the General  
16 Revenue Fund in the State treasury. Beginning on July 1, 2004,  
17 of the 3% of the funds received pursuant to this Section, each  
18 month the Department shall pay \$416,667 into the General  
19 Revenue Fund and the balance shall be paid into the Public  
20 Utility Fund in the State treasury.

21 (Source: P.A. 92-492, eff. 1-1-02; 93-839, eff. 7-30-04.)

22 Section 70. The Illinois Pull Tabs and Jar Games Act is  
23 amended by changing Section 5 as follows:

24 (230 ILCS 20/5) (from Ch. 120, par. 1055)

1           Sec. 5. Payments; returns. There shall be paid to the  
2 Department of Revenue 5% of the gross proceeds of any pull tabs  
3 and jar games conducted under this Act. Such payments shall be  
4 made 4 times per year, between the first and the 20th day of  
5 April, July, October and January. Accompanying each payment  
6 shall be a return, on forms prescribed by the Department of  
7 Revenue. Failure to submit either the payment or the return  
8 within the specified time shall result in suspension or  
9 revocation of the license. Tax returns filed pursuant to this  
10 Act shall not be confidential and shall be available for public  
11 inspection. All payments made to the Department of Revenue  
12 under this Act shall be deposited as follows:

13           (a) 50% shall be deposited in the Common School Fund;

14           and

15           (b) 50% shall be deposited in the Illinois Gaming Law  
16 Enforcement Fund. Of the monies deposited in the Illinois  
17 Gaming Law Enforcement Fund under this Section, the General  
18 Assembly shall appropriate two-thirds to the Department of  
19 Revenue, Department of State Police and the Office of the  
20 Attorney General for State law enforcement purposes, and  
21 one-third shall be appropriated to the Department of  
22 Revenue for the purpose of distribution in the form of  
23 grants to counties or municipalities for law enforcement  
24 purposes. The amounts of grants to counties or  
25 municipalities shall bear the same ratio as the number of  
26 licenses issued in counties or municipalities bears to the

1 total number of licenses issued in the State. In computing  
2 the number of licenses issued in a county, licenses issued  
3 for locations within a municipality's boundaries shall be  
4 excluded.

5 The provisions of Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f,  
6 5g, 5h, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, 10, 11 and 12 of the  
7 Retailers' Occupation Tax Act, and Section 3-7 of the Uniform  
8 Penalty and Interest Act, which are not inconsistent with this  
9 Act shall apply, as far as practicable, to the subject matter  
10 of this Act to the same extent as if such provisions were  
11 included in this Act. For the purposes of this Act, references  
12 in such incorporated Sections of the Retailers' Occupation Tax  
13 Act to retailers, sellers or persons engaged in the business of  
14 selling tangible personal property means persons engaged in  
15 conducting pull tabs and jar games and references in such  
16 incorporated Sections of the Retailers' Occupation Tax Act to  
17 sales of tangible personal property mean the conducting of pull  
18 tabs and jar games and the making of charges for participating  
19 in such drawings.

20 If any payment provided for in this Section exceeds the  
21 taxpayer's liabilities under this Act, as shown on an original  
22 return, the taxpayer may credit such excess payment against  
23 liability subsequently to be remitted to the Department under  
24 this Act, in accordance with reasonable rules adopted by the  
25 Department.

26 (Source: P.A. 95-228, eff. 8-16-07.)

1 Section 75. The Bingo License and Tax Act is amended by  
2 changing Section 3 as follows:

3 (230 ILCS 25/3) (from Ch. 120, par. 1103)

4 Sec. 3. Payments; returns. There shall be paid to the  
5 Department of Revenue, 5% of the gross proceeds of any game of  
6 bingo conducted under the provision of this Act. Such payments  
7 shall be made 4 times per year, between the first and the 20th  
8 day of April, July, October and January. Accompanying each  
9 payment shall be a return, on forms prescribed by the  
10 Department of Revenue. Failure to submit either the payment or  
11 the return within the specified time may result in suspension  
12 or revocation of the license. Tax returns filed pursuant to  
13 this Act shall not be confidential and shall be available for  
14 public inspection.

15 If any payment provided for in this Section exceeds the  
16 taxpayer's liabilities under this Act, as shown on an original  
17 return, the taxpayer may credit such excess payment against  
18 liability subsequently to be remitted to the Department under  
19 this Act, in accordance with reasonable rules adopted by the  
20 Department.

21 All payments made to the Department of Revenue under this  
22 Section shall be deposited as follows:

23 (1) 50% shall be deposited in the Mental Health Fund;  
24 and

1 (2) 50% shall be deposited in the Common School Fund.

2 The provisions of Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f,  
3 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, 10, 11 and 12 of the Retailers'  
4 Occupation Tax Act and Section 3-7 of the Uniform Penalty and  
5 Interest Act, which are not inconsistent with this Act, shall  
6 apply, as far as practicable, to the subject matter of this Act  
7 to the same extent as if such provisions were included in this  
8 Act. For the purposes of this Act, references in such  
9 incorporated Sections of the Retailers' Occupation Tax Act to  
10 retailers, sellers or persons engaged in the business of  
11 selling tangible personal property means persons engaged in  
12 conducting bingo games, and references in such incorporated  
13 Sections of the Retailers' Occupation Tax Act to sales of  
14 tangible personal property mean the conducting of bingo games  
15 and the making of charges for playing such games.

16 (Source: P.A. 95-228, eff. 8-16-07.)

17 Section 80. The Charitable Games Act is amended by changing  
18 Section 9 as follows:

19 (230 ILCS 30/9) (from Ch. 120, par. 1129)

20 Sec. 9. Payments; returns. There shall be paid to the  
21 Department of Revenue, 5% of the net proceeds of charitable  
22 games conducted under the provisions of this Act. Such payments  
23 shall be made within 30 days after the completion of the games.  
24 Accompanying each payment shall be a return, on forms



1 prescribed by the Department of Revenue. Failure to submit  
2 either the payment or the return within the specified time may  
3 result in suspension or revocation of the license. Tax returns  
4 filed pursuant to this Act shall not be confidential and shall  
5 be available for public inspection.

6 The provisions of Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f,  
7 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, 10, 11 and 12 of the Retailers'  
8 Occupation Tax Act, and Section 3-7 of the Uniform Penalty and  
9 Interest Act, which are not inconsistent with this Act shall  
10 apply, as far as practicable, to the subject matter of this Act  
11 to the same extent as if such provisions were included in this  
12 Act. For the purposes of this Act, references in such  
13 incorporated Sections of the Retailers' Occupation Tax Act to  
14 retailers, sellers or persons engaged in the business of  
15 selling tangible personal property means persons engaged in  
16 conducting charitable games, and references in such  
17 incorporated Sections of the Retailers' Occupation Tax Act to  
18 sales of tangible personal property mean the conducting of  
19 charitable games and the making of charges for playing such  
20 games.

21 If any payment provided for in this Section exceeds the  
22 taxpayer's liabilities under this Act, as shown on an original  
23 return, the taxpayer may credit such excess payment against  
24 liability subsequently to be remitted to the Department under  
25 this Act, in accordance with reasonable rules adopted by the  
26 Department.

1 All payments made to the Department of Revenue under this  
2 Section shall be deposited into the Illinois Gaming Law  
3 Enforcement Fund of the State Treasury.

4 (Source: P.A. 98-377, eff. 1-1-14.)

5 Section 85. The Liquor Control Act of 1934 is amended by  
6 changing Section 8-2 as follows:

7 (235 ILCS 5/8-2) (from Ch. 43, par. 159)

8 Sec. 8-2. Payments; reports. It is the duty of each  
9 manufacturer with respect to alcoholic liquor produced or  
10 imported by such manufacturer, or purchased tax-free by such  
11 manufacturer from another manufacturer or importing  
12 distributor, and of each importing distributor as to alcoholic  
13 liquor purchased by such importing distributor from foreign  
14 importers or from anyone from any point in the United States  
15 outside of this State or purchased tax-free from another  
16 manufacturer or importing distributor, to pay the tax imposed  
17 by Section 8-1 to the Department of Revenue on or before the  
18 15th day of the calendar month following the calendar month in  
19 which such alcoholic liquor is sold or used by such  
20 manufacturer or by such importing distributor other than in an  
21 authorized tax-free manner or to pay that tax electronically as  
22 provided in this Section.

23 Each manufacturer and each importing distributor shall  
24 make payment under one of the following methods: (1) on or

1 before the 15th day of each calendar month, file in person or  
2 by United States first-class mail, postage pre-paid, with the  
3 Department of Revenue, on forms prescribed and furnished by the  
4 Department, a report in writing in such form as may be required  
5 by the Department in order to compute, and assure the accuracy  
6 of, the tax due on all taxable sales and uses of alcoholic  
7 liquor occurring during the preceding month. Payment of the tax  
8 in the amount disclosed by the report shall accompany the  
9 report or, (2) on or before the 15th day of each calendar  
10 month, electronically file with the Department of Revenue, on  
11 forms prescribed and furnished by the Department, an electronic  
12 report in such form as may be required by the Department in  
13 order to compute, and assure the accuracy of, the tax due on  
14 all taxable sales and uses of alcoholic liquor occurring during  
15 the preceding month. An electronic payment of the tax in the  
16 amount disclosed by the report shall accompany the report. A  
17 manufacturer or distributor who files an electronic report and  
18 electronically pays the tax imposed pursuant to Section 8-1 to  
19 the Department of Revenue on or before the 15th day of the  
20 calendar month following the calendar month in which such  
21 alcoholic liquor is sold or used by that manufacturer or  
22 importing distributor other than in an authorized tax-free  
23 manner shall pay to the Department the amount of the tax  
24 imposed pursuant to Section 8-1, less a discount which is  
25 allowed to reimburse the manufacturer or importing distributor  
26 for the expenses incurred in keeping and maintaining records,

1 preparing and filing the electronic returns, remitting the tax,  
2 and supplying data to the Department upon request.

3 The discount shall be in an amount as follows:

4 (1) For original returns due on or after January 1,  
5 2003 through September 30, 2003, the discount shall be  
6 1.75% or \$1,250 per return, whichever is less;

7 (2) For original returns due on or after October 1,  
8 2003 through September 30, 2004, the discount shall be 2%  
9 or \$3,000 per return, whichever is less; and

10 (3) For original returns due on or after October 1,  
11 2004, the discount shall be 2% or \$2,000 per return,  
12 whichever is less.

13 The Department may, if it deems it necessary in order to  
14 insure the payment of the tax imposed by this Article, require  
15 returns to be made more frequently than and covering periods of  
16 less than a month. Such return shall contain such further  
17 information as the Department may reasonably require.

18 It shall be presumed that all alcoholic liquors acquired or  
19 made by any importing distributor or manufacturer have been  
20 sold or used by him in this State and are the basis for the tax  
21 imposed by this Article unless proven, to the satisfaction of  
22 the Department, that such alcoholic liquors are (1) still in  
23 the possession of such importing distributor or manufacturer,  
24 or (2) prior to the termination of possession have been lost by  
25 theft or through unintentional destruction, or (3) that such  
26 alcoholic liquors are otherwise exempt from taxation under this

1 Act.

2 If any payment provided for in this Section exceeds the  
3 manufacturer's or importing distributor's liabilities under  
4 this Act, as shown on an original report, the manufacturer or  
5 importing distributor may credit such excess payment against  
6 liability subsequently to be remitted to the Department under  
7 this Act, in accordance with reasonable rules adopted by the  
8 Department. If the Department subsequently determines that all  
9 or any part of the credit taken was not actually due to the  
10 manufacturer or importing distributor, the manufacturer's or  
11 importing distributor's discount shall be reduced by an amount  
12 equal to the difference between the discount as applied to the  
13 credit taken and that actually due, and the manufacturer or  
14 importing distributor shall be liable for penalties and  
15 interest on such difference.

16 The Department may require any foreign importer to file  
17 monthly information returns, by the 15th day of the month  
18 following the month which any such return covers, if the  
19 Department determines this to be necessary to the proper  
20 performance of the Department's functions and duties under this  
21 Act. Such return shall contain such information as the  
22 Department may reasonably require.

23 Every manufacturer and importing distributor shall also  
24 file, with the Department, a bond in an amount not less than  
25 \$1,000 and not to exceed \$100,000 on a form to be approved by,  
26 and with a surety or sureties satisfactory to, the Department.

1 Such bond shall be conditioned upon the manufacturer or  
2 importing distributor paying to the Department all monies  
3 becoming due from such manufacturer or importing distributor  
4 under this Article. The Department shall fix the penalty of  
5 such bond in each case, taking into consideration the amount of  
6 alcoholic liquor expected to be sold and used by such  
7 manufacturer or importing distributor, and the penalty fixed by  
8 the Department shall be sufficient, in the Department's  
9 opinion, to protect the State of Illinois against failure to  
10 pay any amount due under this Article, but the amount of the  
11 penalty fixed by the Department shall not exceed twice the  
12 amount of tax liability of a monthly return, nor shall the  
13 amount of such penalty be less than \$1,000. The Department  
14 shall notify the Commission of the Department's approval or  
15 disapproval of any such manufacturer's or importing  
16 distributor's bond, or of the termination or cancellation of  
17 any such bond, or of the Department's direction to a  
18 manufacturer or importing distributor that he must file  
19 additional bond in order to comply with this Section. The  
20 Commission shall not issue a license to any applicant for a  
21 manufacturer's or importing distributor's license unless the  
22 Commission has received a notification from the Department  
23 showing that such applicant has filed a satisfactory bond with  
24 the Department hereunder and that such bond has been approved  
25 by the Department. Failure by any licensed manufacturer or  
26 importing distributor to keep a satisfactory bond in effect

1 with the Department or to furnish additional bond to the  
2 Department, when required hereunder by the Department to do so,  
3 shall be grounds for the revocation or suspension of such  
4 manufacturer's or importing distributor's license by the  
5 Commission. If a manufacturer or importing distributor fails to  
6 pay any amount due under this Article, his bond with the  
7 Department shall be deemed forfeited, and the Department may  
8 institute a suit in its own name on such bond.

9 After notice and opportunity for a hearing the State  
10 Commission may revoke or suspend the license of any  
11 manufacturer or importing distributor who fails to comply with  
12 the provisions of this Section. Notice of such hearing and the  
13 time and place thereof shall be in writing and shall contain a  
14 statement of the charges against the licensee. Such notice may  
15 be given by United States registered or certified mail with  
16 return receipt requested, addressed to the person concerned at  
17 his last known address and shall be given not less than 7 days  
18 prior to the date fixed for the hearing. An order revoking or  
19 suspending a license under the provisions of this Section may  
20 be reviewed in the manner provided in Section 7-10 of this Act.  
21 No new license shall be granted to a person whose license has  
22 been revoked for a violation of this Section or, in case of  
23 suspension, shall such suspension be terminated until he has  
24 paid to the Department all taxes and penalties which he owes  
25 the State under the provisions of this Act.

26 Every manufacturer or importing distributor who has, as

1 verified by the Department, continuously complied with the  
2 conditions of the bond under this Act for a period of 2 years  
3 shall be considered to be a prior continuous compliance  
4 taxpayer. In determining the consecutive period of time for  
5 qualification as a prior continuous compliance taxpayer, any  
6 consecutive period of time of qualifying compliance  
7 immediately prior to the effective date of this amendatory Act  
8 of 1987 shall be credited to any manufacturer or importing  
9 distributor.

10 A manufacturer or importing distributor that is a prior  
11 continuous compliance taxpayer under this Section and becomes a  
12 successor as the result of an acquisition, merger, or  
13 consolidation of a manufacturer or importing distributor shall  
14 be deemed to be a prior continuous compliance taxpayer with  
15 respect to the acquired, merged, or consolidated entity.

16 Every prior continuous compliance taxpayer shall be exempt  
17 from the bond requirements of this Act until the Department has  
18 determined the taxpayer to be delinquent in the filing of any  
19 return or deficient in the payment of any tax under this Act.  
20 Any taxpayer who fails to pay an admitted or established  
21 liability under this Act may also be required to post bond or  
22 other acceptable security with the Department guaranteeing the  
23 payment of such admitted or established liability.

24 The Department shall discharge any surety and shall release  
25 and return any bond or security deposit assigned, pledged or  
26 otherwise provided to it by a taxpayer under this Section



1 within 30 days after: (1) such taxpayer becomes a prior  
2 continuous compliance taxpayer; or (2) such taxpayer has ceased  
3 to collect receipts on which he is required to remit tax to the  
4 Department, has filed a final tax return, and has paid to the  
5 Department an amount sufficient to discharge his remaining tax  
6 liability as determined by the Department under this Act.

7 (Source: P.A. 95-769, eff. 7-29-08.)

8 Section 90. The Energy Assistance Act is amended by  
9 changing Section 13 and by adding Section 19 as follows:

10 (305 ILCS 20/13)

11 (Text of Section before amendment by P.A. 99-906)

12 (Section scheduled to be repealed on January 1, 2025)

13 Sec. 13. Supplemental Low-Income Energy Assistance Fund.

14 (a) The Supplemental Low-Income Energy Assistance Fund is  
15 hereby created as a special fund in the State Treasury. The  
16 Supplemental Low-Income Energy Assistance Fund is authorized  
17 to receive moneys from voluntary donations from individuals,  
18 foundations, corporations, and other sources, moneys received  
19 pursuant to Section 17, and, by statutory deposit, the moneys  
20 collected pursuant to this Section. The Fund is also authorized  
21 to receive voluntary donations from individuals, foundations,  
22 corporations, and other sources. Subject to appropriation, the  
23 Department shall use moneys from the Supplemental Low-Income  
24 Energy Assistance Fund for payments to electric or gas public

1 utilities, municipal electric or gas utilities, and electric  
2 cooperatives on behalf of their customers who are participants  
3 in the program authorized by Sections 4 and 18 of this Act, for  
4 the provision of weatherization services and for  
5 administration of the Supplemental Low-Income Energy  
6 Assistance Fund. The yearly expenditures for weatherization  
7 may not exceed 10% of the amount collected during the year  
8 pursuant to this Section. The yearly administrative expenses of  
9 the Supplemental Low-Income Energy Assistance Fund may not  
10 exceed 10% of the amount collected during that year pursuant to  
11 this Section, except when unspent funds from the Supplemental  
12 Low-Income Energy Assistance Fund are reallocated from a  
13 previous year; any unspent balance of the 10% administrative  
14 allowance may be utilized for administrative expenses in the  
15 year they are reallocated.

16 (b) Notwithstanding the provisions of Section 16-111 of the  
17 Public Utilities Act but subject to subsection (k) of this  
18 Section, each public utility, electric cooperative, as defined  
19 in Section 3.4 of the Electric Supplier Act, and municipal  
20 utility, as referenced in Section 3-105 of the Public Utilities  
21 Act, that is engaged in the delivery of electricity or the  
22 distribution of natural gas within the State of Illinois shall,  
23 effective January 1, 1998, assess each of its customer accounts  
24 a monthly Energy Assistance Charge for the Supplemental  
25 Low-Income Energy Assistance Fund. The delivering public  
26 utility, municipal electric or gas utility, or electric or gas

1 cooperative for a self-assessing purchaser remains subject to  
2 the collection of the fee imposed by this Section. The monthly  
3 charge shall be as follows:

4 (1) \$0.48 per month on each account for residential  
5 electric service;

6 (2) \$0.48 per month on each account for residential gas  
7 service;

8 (3) \$4.80 per month on each account for non-residential  
9 electric service which had less than 10 megawatts of peak  
10 demand during the previous calendar year;

11 (4) \$4.80 per month on each account for non-residential  
12 gas service which had distributed to it less than 4,000,000  
13 therms of gas during the previous calendar year;

14 (5) \$360 per month on each account for non-residential  
15 electric service which had 10 megawatts or greater of peak  
16 demand during the previous calendar year; and

17 (6) \$360 per month on each account for non-residential  
18 gas service which had 4,000,000 or more therms of gas  
19 distributed to it during the previous calendar year.

20 The incremental change to such charges imposed by this  
21 amendatory Act of the 96th General Assembly shall not (i) be  
22 used for any purpose other than to directly assist customers  
23 and (ii) be applicable to utilities serving less than 100,000  
24 customers in Illinois on January 1, 2009.

25 In addition, electric and gas utilities have committed, and  
26 shall contribute, a one-time payment of \$22 million to the

1 Fund, within 10 days after the effective date of the tariffs  
2 established pursuant to Sections 16-111.8 and 19-145 of the  
3 Public Utilities Act to be used for the Department's cost of  
4 implementing the programs described in Section 18 of this  
5 amendatory Act of the 96th General Assembly, the Arrearage  
6 Reduction Program described in Section 18, and the programs  
7 described in Section 8-105 of the Public Utilities Act. If a  
8 utility elects not to file a rider within 90 days after the  
9 effective date of this amendatory Act of the 96th General  
10 Assembly, then the contribution from such utility shall be made  
11 no later than February 1, 2010.

12 (c) For purposes of this Section:

13 (1) "residential electric service" means electric  
14 utility service for household purposes delivered to a  
15 dwelling of 2 or fewer units which is billed under a  
16 residential rate, or electric utility service for  
17 household purposes delivered to a dwelling unit or units  
18 which is billed under a residential rate and is registered  
19 by a separate meter for each dwelling unit;

20 (2) "residential gas service" means gas utility  
21 service for household purposes distributed to a dwelling of  
22 2 or fewer units which is billed under a residential rate,  
23 or gas utility service for household purposes distributed  
24 to a dwelling unit or units which is billed under a  
25 residential rate and is registered by a separate meter for  
26 each dwelling unit;

1           (3) "non-residential electric service" means electric  
2           utility service which is not residential electric service;  
3           and

4           (4) "non-residential gas service" means gas utility  
5           service which is not residential gas service.

6           (d) Within 30 days after the effective date of this  
7           amendatory Act of the 96th General Assembly, each public  
8           utility engaged in the delivery of electricity or the  
9           distribution of natural gas shall file with the Illinois  
10          Commerce Commission tariffs incorporating the Energy  
11          Assistance Charge in other charges stated in such tariffs,  
12          which shall become effective no later than the beginning of the  
13          first billing cycle following such filing.

14          (e) The Energy Assistance Charge assessed by electric and  
15          gas public utilities shall be considered a charge for public  
16          utility service.

17          (f) By the 20th day of the month following the month in  
18          which the charges imposed by the Section were collected, each  
19          public utility, municipal utility, and electric cooperative  
20          shall remit to the Department of Revenue all moneys received as  
21          payment of the Energy Assistance Charge on a return prescribed  
22          and furnished by the Department of Revenue showing such  
23          information as the Department of Revenue may reasonably  
24          require; provided, however, that a utility offering an  
25          Arrearage Reduction Program pursuant to Section 18 of this Act  
26          shall be entitled to net those amounts necessary to fund and

1 recover the costs of such Program as authorized by that Section  
2 that is no more than the incremental change in such Energy  
3 Assistance Charge authorized by this amendatory Act of the 96th  
4 General Assembly. If a customer makes a partial payment, a  
5 public utility, municipal utility, or electric cooperative may  
6 elect either: (i) to apply such partial payments first to  
7 amounts owed to the utility or cooperative for its services and  
8 then to payment for the Energy Assistance Charge or (ii) to  
9 apply such partial payments on a pro-rata basis between amounts  
10 owed to the utility or cooperative for its services and to  
11 payment for the Energy Assistance Charge.

12 If any payment provided for in this Section exceeds the  
13 public utility, municipal utility, or electric cooperative's  
14 liabilities under this Act, as shown on an original return, the  
15 public utility, municipal utility, or electric cooperative may  
16 credit the excess payment against liability subsequently to be  
17 remitted to the Department of Revenue under this Act.

18 (g) The Department of Revenue shall deposit into the  
19 Supplemental Low-Income Energy Assistance Fund all moneys  
20 remitted to it in accordance with subsection (f) of this  
21 Section; provided, however, that the amounts remitted by each  
22 utility shall be used to provide assistance to that utility's  
23 customers. The utilities shall coordinate with the Department  
24 to establish an equitable and practical methodology for  
25 implementing this subsection (g) beginning with the 2010  
26 program year.

1           (h) On or before December 31, 2002, the Department shall  
2 prepare a report for the General Assembly on the expenditure of  
3 funds appropriated from the Low-Income Energy Assistance Block  
4 Grant Fund for the program authorized under Section 4 of this  
5 Act.

6           (i) The Department of Revenue may establish such rules as  
7 it deems necessary to implement this Section.

8           (j) The Department of Commerce and Economic Opportunity may  
9 establish such rules as it deems necessary to implement this  
10 Section.

11           (k) The charges imposed by this Section shall only apply to  
12 customers of municipal electric or gas utilities and electric  
13 or gas cooperatives if the municipal electric or gas utility or  
14 electric or gas cooperative makes an affirmative decision to  
15 impose the charge. If a municipal electric or gas utility or an  
16 electric cooperative makes an affirmative decision to impose  
17 the charge provided by this Section, the municipal electric or  
18 gas utility or electric cooperative shall inform the Department  
19 of Revenue in writing of such decision when it begins to impose  
20 the charge. If a municipal electric or gas utility or electric  
21 or gas cooperative does not assess this charge, the Department  
22 may not use funds from the Supplemental Low-Income Energy  
23 Assistance Fund to provide benefits to its customers under the  
24 program authorized by Section 4 of this Act.

25           In its use of federal funds under this Act, the Department  
26 may not cause a disproportionate share of those federal funds

1 to benefit customers of systems which do not assess the charge  
2 provided by this Section.

3 This Section is repealed effective December 31, 2018 unless  
4 renewed by action of the General Assembly. The General Assembly  
5 shall consider the results of the evaluations described in  
6 Section 8 in its deliberations.

7 (Source: P.A. 98-429, eff. 8-16-13; 99-457, eff. 1-1-16;  
8 99-933, eff. 1-27-17.)

9 (Text of Section after amendment by P.A. 99-906)

10 (Section scheduled to be repealed on January 1, 2025)

11 Sec. 13. Supplemental Low-Income Energy Assistance Fund.

12 (a) The Supplemental Low-Income Energy Assistance Fund is  
13 hereby created as a special fund in the State Treasury. The  
14 Supplemental Low-Income Energy Assistance Fund is authorized  
15 to receive moneys from voluntary donations from individuals,  
16 foundations, corporations, and other sources, moneys received  
17 pursuant to Section 17, and, by statutory deposit, the moneys  
18 collected pursuant to this Section. The Fund is also authorized  
19 to receive voluntary donations from individuals, foundations,  
20 corporations, and other sources. Subject to appropriation, the  
21 Department shall use moneys from the Supplemental Low-Income  
22 Energy Assistance Fund for payments to electric or gas public  
23 utilities, municipal electric or gas utilities, and electric  
24 cooperatives on behalf of their customers who are participants  
25 in the program authorized by Sections 4 and 18 of this Act, for



1 the provision of weatherization services and for  
2 administration of the Supplemental Low-Income Energy  
3 Assistance Fund. The yearly expenditures for weatherization  
4 may not exceed 10% of the amount collected during the year  
5 pursuant to this Section. The yearly administrative expenses of  
6 the Supplemental Low-Income Energy Assistance Fund may not  
7 exceed 10% of the amount collected during that year pursuant to  
8 this Section, except when unspent funds from the Supplemental  
9 Low-Income Energy Assistance Fund are reallocated from a  
10 previous year; any unspent balance of the 10% administrative  
11 allowance may be utilized for administrative expenses in the  
12 year they are reallocated.

13 (b) Notwithstanding the provisions of Section 16-111 of the  
14 Public Utilities Act but subject to subsection (k) of this  
15 Section, each public utility, electric cooperative, as defined  
16 in Section 3.4 of the Electric Supplier Act, and municipal  
17 utility, as referenced in Section 3-105 of the Public Utilities  
18 Act, that is engaged in the delivery of electricity or the  
19 distribution of natural gas within the State of Illinois shall,  
20 effective January 1, 1998, assess each of its customer accounts  
21 a monthly Energy Assistance Charge for the Supplemental  
22 Low-Income Energy Assistance Fund. The delivering public  
23 utility, municipal electric or gas utility, or electric or gas  
24 cooperative for a self-assessing purchaser remains subject to  
25 the collection of the fee imposed by this Section. The monthly  
26 charge shall be as follows:

1           (1) \$0.48 per month on each account for residential  
2 electric service;

3           (2) \$0.48 per month on each account for residential gas  
4 service;

5           (3) \$4.80 per month on each account for non-residential  
6 electric service which had less than 10 megawatts of peak  
7 demand during the previous calendar year;

8           (4) \$4.80 per month on each account for non-residential  
9 gas service which had distributed to it less than 4,000,000  
10 therms of gas during the previous calendar year;

11           (5) \$360 per month on each account for non-residential  
12 electric service which had 10 megawatts or greater of peak  
13 demand during the previous calendar year; and

14           (6) \$360 per month on each account for non-residential  
15 gas service which had 4,000,000 or more therms of gas  
16 distributed to it during the previous calendar year.

17           The incremental change to such charges imposed by this  
18 amendatory Act of the 96th General Assembly shall not (i) be  
19 used for any purpose other than to directly assist customers  
20 and (ii) be applicable to utilities serving less than 100,000  
21 customers in Illinois on January 1, 2009.

22           In addition, electric and gas utilities have committed, and  
23 shall contribute, a one-time payment of \$22 million to the  
24 Fund, within 10 days after the effective date of the tariffs  
25 established pursuant to Sections 16-111.8 and 19-145 of the  
26 Public Utilities Act to be used for the Department's cost of

1 implementing the programs described in Section 18 of this  
2 amendatory Act of the 96th General Assembly, the Arrearage  
3 Reduction Program described in Section 18, and the programs  
4 described in Section 8-105 of the Public Utilities Act. If a  
5 utility elects not to file a rider within 90 days after the  
6 effective date of this amendatory Act of the 96th General  
7 Assembly, then the contribution from such utility shall be made  
8 no later than February 1, 2010.

9 (c) For purposes of this Section:

10 (1) "residential electric service" means electric  
11 utility service for household purposes delivered to a  
12 dwelling of 2 or fewer units which is billed under a  
13 residential rate, or electric utility service for  
14 household purposes delivered to a dwelling unit or units  
15 which is billed under a residential rate and is registered  
16 by a separate meter for each dwelling unit;

17 (2) "residential gas service" means gas utility  
18 service for household purposes distributed to a dwelling of  
19 2 or fewer units which is billed under a residential rate,  
20 or gas utility service for household purposes distributed  
21 to a dwelling unit or units which is billed under a  
22 residential rate and is registered by a separate meter for  
23 each dwelling unit;

24 (3) "non-residential electric service" means electric  
25 utility service which is not residential electric service;  
26 and

1           (4) "non-residential gas service" means gas utility  
2           service which is not residential gas service.

3           (d) Within 30 days after the effective date of this  
4           amendatory Act of the 96th General Assembly, each public  
5           utility engaged in the delivery of electricity or the  
6           distribution of natural gas shall file with the Illinois  
7           Commerce Commission tariffs incorporating the Energy  
8           Assistance Charge in other charges stated in such tariffs,  
9           which shall become effective no later than the beginning of the  
10          first billing cycle following such filing.

11          (e) The Energy Assistance Charge assessed by electric and  
12          gas public utilities shall be considered a charge for public  
13          utility service.

14          (f) By the 20th day of the month following the month in  
15          which the charges imposed by the Section were collected, each  
16          public utility, municipal utility, and electric cooperative  
17          shall remit to the Department of Revenue all moneys received as  
18          payment of the Energy Assistance Charge on a return prescribed  
19          and furnished by the Department of Revenue showing such  
20          information as the Department of Revenue may reasonably  
21          require; provided, however, that a utility offering an  
22          Arrearage Reduction Program or Supplemental Arrearage  
23          Reduction Program pursuant to Section 18 of this Act shall be  
24          entitled to net those amounts necessary to fund and recover the  
25          costs of such Programs as authorized by that Section that is no  
26          more than the incremental change in such Energy Assistance

1 Charge authorized by Public Act 96-33. If a customer makes a  
2 partial payment, a public utility, municipal utility, or  
3 electric cooperative may elect either: (i) to apply such  
4 partial payments first to amounts owed to the utility or  
5 cooperative for its services and then to payment for the Energy  
6 Assistance Charge or (ii) to apply such partial payments on a  
7 pro-rata basis between amounts owed to the utility or  
8 cooperative for its services and to payment for the Energy  
9 Assistance Charge.

10 If any payment provided for in this Section exceeds the  
11 public utility, municipal utility, or electric cooperative's  
12 liabilities under this Act, as shown on an original return, the  
13 public utility, municipal utility, or electric cooperative may  
14 credit the excess payment against liability subsequently to be  
15 remitted to the Department of Revenue under this Act.

16 (g) The Department of Revenue shall deposit into the  
17 Supplemental Low-Income Energy Assistance Fund all moneys  
18 remitted to it in accordance with subsection (f) of this  
19 Section; provided, however, that the amounts remitted by each  
20 utility shall be used to provide assistance to that utility's  
21 customers. The utilities shall coordinate with the Department  
22 to establish an equitable and practical methodology for  
23 implementing this subsection (g) beginning with the 2010  
24 program year.

25 (h) On or before December 31, 2002, the Department shall  
26 prepare a report for the General Assembly on the expenditure of

1 funds appropriated from the Low-Income Energy Assistance Block  
2 Grant Fund for the program authorized under Section 4 of this  
3 Act.

4 (i) The Department of Revenue may establish such rules as  
5 it deems necessary to implement this Section.

6 (j) The Department of Commerce and Economic Opportunity may  
7 establish such rules as it deems necessary to implement this  
8 Section.

9 (k) The charges imposed by this Section shall only apply to  
10 customers of municipal electric or gas utilities and electric  
11 or gas cooperatives if the municipal electric or gas utility or  
12 electric or gas cooperative makes an affirmative decision to  
13 impose the charge. If a municipal electric or gas utility or an  
14 electric cooperative makes an affirmative decision to impose  
15 the charge provided by this Section, the municipal electric or  
16 gas utility or electric cooperative shall inform the Department  
17 of Revenue in writing of such decision when it begins to impose  
18 the charge. If a municipal electric or gas utility or electric  
19 or gas cooperative does not assess this charge, the Department  
20 may not use funds from the Supplemental Low-Income Energy  
21 Assistance Fund to provide benefits to its customers under the  
22 program authorized by Section 4 of this Act.

23 In its use of federal funds under this Act, the Department  
24 may not cause a disproportionate share of those federal funds  
25 to benefit customers of systems which do not assess the charge  
26 provided by this Section.

1           This Section is repealed on January 1, 2025 unless renewed  
2 by action of the General Assembly.

3           (Source: P.A. 98-429, eff. 8-16-13; 99-457, eff. 1-1-16;  
4 99-906, eff. 6-1-17; 99-933, eff. 1-27-17; revised 2-15-17.)

5           (305 ILCS 20/19 new)

6           Sec. 19. Application of Retailers' Occupation Tax  
7 provisions. All the provisions of Sections 3, 4, 5, 5a, 5b, 5c,  
8 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12,  
9 and 13 of the Retailers' Occupation Tax Act that are not  
10 inconsistent with this Act apply, as far as practicable, to the  
11 surcharge imposed by this Act to the same extent as if those  
12 provisions were included in this Act. References in the  
13 incorporated Sections of the Retailers' Occupation Tax Act to  
14 retailers, to sellers, or to persons engaged in the business of  
15 selling tangible personal property mean persons required to  
16 remit the charge imposed under this Act.

17           Section 95. The Environmental Protection Act is amended by  
18 changing Section 55.10 as follows:

19           (415 ILCS 5/55.10) (from Ch. 111 1/2, par. 1055.10)

20           Sec. 55.10. Tax returns by retailer.

21           (a) Except as otherwise provided in this Section, for  
22 returns due on or before January 31, 2010, each retailer of  
23 tires maintaining a place of business in this State shall make

1 a return to the Department of Revenue on a quarter annual  
2 basis, with the return for January, February and March of a  
3 given year being due by April 30 of that year; with the return  
4 for April, May and June of a given year being due by July 31 of  
5 that year; with the return for July, August and September of a  
6 given year being due by October 31 of that year; and with the  
7 return for October, November and December of a given year being  
8 due by January 31 of the following year.

9 For returns due after January 31, 2010, each retailer of  
10 tires maintaining a place of business in this State shall make  
11 a return to the Department of Revenue on a quarter annual  
12 basis, with the return for January, February, and March of a  
13 given year being due by April 20 of that year; with the return  
14 for April, May, and June of a given year being due by July 20 of  
15 that year; with the return for July, August, and September of a  
16 given year being due by October 20 of that year; and with the  
17 return for October, November, and December of a given year  
18 being due by January 20 of the following year.

19 Notwithstanding any other provision of this Section to the  
20 contrary, the return for October, November, and December of  
21 2009 is due by February 20, 2010.

22 On and after January 1, 2018, tire retailers and suppliers  
23 required to file electronically under Section 3 of the  
24 Retailers' Occupation Tax Act or Section 9 of the Use Tax Act  
25 must electronically file all returns pursuant to this Act. Tire  
26 retailers and suppliers who demonstrate that they do not have



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

4 (b) Each return made to the Department of Revenue shall  
5 state:

6 (1) the name of the retailer;

7 (2) the address of the retailer's principal place of  
8 business, and the address of the principal place of  
9 business (if that is a different address) from which the  
10 retailer engages in the business of making retail sales of  
11 tires;

12 (3) total number of tires sold at retail for the  
13 preceding calendar quarter;

14 (4) the amount of tax due; and

15 If any payment provided for in this Section exceeds the  
16 retailer's liabilities under this Act, as shown on an original  
17 return, the retailer may credit such excess payment against  
18 liability subsequently to be remitted to the Department under  
19 this Act, in accordance with reasonable rules adopted by the  
20 Department. If the Department subsequently determines that all  
21 or any part of the credit taken was not actually due to the  
22 retailer, the retailer's discount shall be reduced by the  
23 monetary amount of the discount applicable to the difference  
24 between the credit taken and that actually due, and the  
25 retailer shall be liable for penalties and interest on such  
26 difference.

1           (5) such other reasonable information as the  
2           Department of Revenue may require.

3           Notwithstanding any other provision of this Act concerning  
4           the time within which a retailer may file his return, in the  
5           case of any retailer who ceases to engage in the retail sale of  
6           tires, the retailer shall file a final return under this Act  
7           with the Department of Revenue not more than one month after  
8           discontinuing that business.

9           (Source: P.A. 100-303, eff. 8-24-17.)

10           Section 100. The Environmental Impact Fee Law is amended by  
11           changing Section 315 as follows:

12           (415 ILCS 125/315)

13           (Section scheduled to be repealed on January 1, 2025)

14           Sec. 315. Fee on receivers of fuel for sale or use;  
15           collection and reporting. A person that is required to pay the  
16           fee imposed by this Law shall pay the fee to the Department by  
17           return showing all fuel purchased, acquired, or received and  
18           sold, distributed or used during the preceding calendar month,  
19           including losses of fuel as the result of evaporation or  
20           shrinkage due to temperature variations, and such other  
21           reasonable information as the Department may require. Losses of  
22           fuel as the result of evaporation or shrinkage due to  
23           temperature variations may not exceed 1% of the total gallons  
24           in storage at the beginning of the month, plus the receipts of

1 gallonage during the month, minus the gallonage remaining in  
2 storage at the end of the month. Any loss reported that is in  
3 excess of this amount shall be subject to the fee imposed by  
4 Section 310 of this Law. On and after July 1, 2001, for each  
5 6-month period January through June, net losses of fuel (for  
6 each category of fuel that is required to be reported on a  
7 return) as the result of evaporation or shrinkage due to  
8 temperature variations may not exceed 1% of the total gallons  
9 in storage at the beginning of each January, plus the receipts  
10 of gallonage each January through June, minus the gallonage  
11 remaining in storage at the end of each June. On and after July  
12 1, 2001, for each 6-month period July through December, net  
13 losses of fuel (for each category of fuel that is required to  
14 be reported on a return) as the result of evaporation or  
15 shrinkage due to temperature variations may not exceed 1% of  
16 the total gallons in storage at the beginning of each July,  
17 plus the receipts of gallonage each July through December,  
18 minus the gallonage remaining in storage at the end of each  
19 December. Any net loss reported that is in excess of this  
20 amount shall be subject to the fee imposed by Section 310 of  
21 this Law. For purposes of this Section, "net loss" means the  
22 number of gallons gained through temperature variations minus  
23 the number of gallons lost through temperature variations or  
24 evaporation for each of the respective 6-month periods.

25 The return shall be prescribed by the Department and shall  
26 be filed between the 1st and 20th days of each calendar month.

1 The Department may, in its discretion, combine the return filed  
2 under this Law with the return filed under Section 2b of the  
3 Motor Fuel Tax Law. If the return is timely filed, the receiver  
4 may take a discount of 2% through June 30, 2003 and 1.75%  
5 thereafter to reimburse himself for the expenses incurred in  
6 keeping records, preparing and filing returns, collecting and  
7 remitting the fee, and supplying data to the Department on  
8 request. However, the discount applies only to the amount of  
9 the fee payment that accompanies a return that is timely filed  
10 in accordance with this Section.

11 If any payment provided for in this Section exceeds the  
12 receiver's liabilities under this Act, as shown on an original  
13 return, the Department may authorize the receiver to credit  
14 such excess payment against liability subsequently to be  
15 remitted to the Department under this Act, in accordance with  
16 reasonable rules adopted by the Department. If the Department  
17 subsequently determines that all or any part of the credit  
18 taken was not actually due to the receiver, the receiver's  
19 discount shall be reduced by an amount equal to the difference  
20 between the discount as applied to the credit taken and that  
21 actually due, and that receiver shall be liable for penalties  
22 and interest on such difference.

23 (Source: P.A. 92-30, eff. 7-1-01; 93-32, eff. 6-20-03.)

24 Section 105. The Drycleaner Environmental Response Trust  
25 Fund Act is amended by changing Section 65 as follows:

1 (415 ILCS 135/65)

2 (Section scheduled to be repealed on January 1, 2020)

3 Sec. 65. Drycleaning solvent tax.

4 (a) On and after January 1, 1998, a tax is imposed upon the  
5 use of drycleaning solvent by a person engaged in the business  
6 of operating a drycleaning facility in this State at the rate  
7 of \$3.50 per gallon of perchloroethylene or other chlorinated  
8 drycleaning solvents used in drycleaning operations, \$0.35 per  
9 gallon of petroleum-based drycleaning solvent, and \$1.75 per  
10 gallon of green solvents, unless the green solvent is used at a  
11 virgin facility, in which case the rate is \$0.35 per gallon.  
12 The Council shall determine by rule which products are  
13 chlorine-based solvents, which products are petroleum-based  
14 solvents, and which products are green solvents. All  
15 drycleaning solvents shall be considered chlorinated solvents  
16 unless the Council determines that the solvents are  
17 petroleum-based drycleaning solvents or green solvents.

18 (b) The tax imposed by this Act shall be collected from the  
19 purchaser at the time of sale by a seller of drycleaning  
20 solvents maintaining a place of business in this State and  
21 shall be remitted to the Department of Revenue under the  
22 provisions of this Act.

23 (c) The tax imposed by this Act that is not collected by a  
24 seller of drycleaning solvents shall be paid directly to the  
25 Department of Revenue by the purchaser or end user who is

1 subject to the tax imposed by this Act.

2 (d) No tax shall be imposed upon the use of drycleaning  
3 solvent if the drycleaning solvent will not be used in a  
4 drycleaning facility or if a floor stock tax has been imposed  
5 and paid on the drycleaning solvent. Prior to the purchase of  
6 the solvent, the purchaser shall provide a written and signed  
7 certificate to the drycleaning solvent seller stating:

8 (1) the name and address of the purchaser;

9 (2) the purchaser's signature and date of signing; and

10 (3) one of the following:

11 (A) that the drycleaning solvent will not be used  
12 in a drycleaning facility; or

13 (B) that a floor stock tax has been imposed and  
14 paid on the drycleaning solvent.

15 (e) On January 1, 1998, there is imposed on each operator  
16 of a drycleaning facility a tax on drycleaning solvent held by  
17 the operator on that date for use in a drycleaning facility.  
18 The tax imposed shall be the tax that would have been imposed  
19 under subsection (a) if the drycleaning solvent held by the  
20 operator on that date had been purchased by the operator during  
21 the first year of this Act.

22 (f) On or before the 25th day of the 1st month following  
23 the end of the calendar quarter, a seller of drycleaning  
24 solvents who has collected a tax pursuant to this Section  
25 during the previous calendar quarter, or a purchaser or end  
26 user of drycleaning solvents required under subsection (c) to

1 submit the tax directly to the Department, shall file a return  
2 with the Department of Revenue. The return shall be filed on a  
3 form prescribed by the Department of Revenue and shall contain  
4 information that the Department of Revenue reasonably  
5 requires, but at a minimum will require the reporting of the  
6 volume of drycleaning solvent sold to each licensed drycleaner.  
7 The Department of Revenue shall report quarterly to the Council  
8 the volume of drycleaning solvent purchased for the quarter by  
9 each licensed drycleaner. Each seller of drycleaning solvent  
10 maintaining a place of business in this State who is required  
11 or authorized to collect the tax imposed by this Act shall pay  
12 to the Department the amount of the tax at the time when he or  
13 she is required to file his or her return for the period during  
14 which the tax was collected. Purchasers or end users remitting  
15 the tax directly to the Department under subsection (c) shall  
16 file a return with the Department of Revenue and pay the tax so  
17 incurred by the purchaser or end user during the preceding  
18 calendar quarter.

19 Except as provided in this Section, the seller of  
20 drycleaning solvents filing the return under this Section  
21 shall, at the time of filing the return, pay to the Department  
22 the amount of tax imposed by this Act less a discount of 1.75%,  
23 or \$5 per calendar year, whichever is greater. Failure to  
24 timely file the returns and provide to the Department the data  
25 requested under this Act will result in disallowance of the  
26 reimbursement discount.

1 (g) The tax on drycleaning solvents used in drycleaning  
2 facilities and the floor stock tax shall be administered by  
3 Department of Revenue under rules adopted by that Department.

4 (h) On and after January 1, 1998, no person shall knowingly  
5 sell or transfer drycleaning solvent to an operator of a  
6 drycleaning facility that is not licensed by the Council under  
7 Section 60.

8 (i) The Department of Revenue may adopt rules as necessary  
9 to implement this Section.

10 (j) If any payment provided for in this Section exceeds the  
11 seller's liabilities under this Act, as shown on an original  
12 return, the seller may credit such excess payment against  
13 liability subsequently to be remitted to the Department under  
14 this Act, in accordance with reasonable rules adopted by the  
15 Department. If the Department subsequently determines that all  
16 or any part of the credit taken was not actually due to the  
17 seller, the seller's discount shall be reduced by an amount  
18 equal to the difference between the discount as applied to the  
19 credit taken and that actually due, and the seller shall be  
20 liable for penalties and interest on such difference.

21 (Source: P.A. 96-774, eff. 1-1-10.)

22 Section 995. No acceleration or delay. Where this Act makes  
23 changes in a statute that is represented in this Act by text  
24 that is not yet or no longer in effect (for example, a Section  
25 represented by multiple versions), the use of that text does



1 not accelerate or delay the taking effect of (i) the changes  
2 made by this Act or (ii) provisions derived from any other  
3 Public Act.

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