



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB2881

Introduced 2/14/2018, by Sen. Omar Aquino

SYNOPSIS AS INTRODUCED:

35 ILCS 105/3-5.5	
35 ILCS 105/3-10	
35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/3-5.5	
35 ILCS 110/3-10	from Ch. 120, par. 439.33-10
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/3-5.5	
35 ILCS 115/3-10	from Ch. 120, par. 439.103-10
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/2-5.5	
35 ILCS 120/2-10	
35 ILCS 120/3	from Ch. 120, par. 442

Amends the Retailers' Occupation Tax Act. Provides that female and male condoms, incontinence products, diapers, and baby wipes shall be taxed by the State at a rate of 1% (currently, 6.25%). Provides that the net revenue from the 1% tax collected from the sale of those products shall be deposited into the State and Local Sales Tax Reform Fund. Amends the Use Tax, Service Occupation Tax, and Service Occupation Use Tax Acts to make conforming changes.

LRB100 19062 HLH 34317 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Use Tax Act is amended by changing Sections
5 3-5.5, 3-10, and 9 as follows:

6 (35 ILCS 105/3-5.5)

7 Sec. 3-5.5. Food and drugs sold by not-for-profit
8 organizations; exemption. The Department shall not collect the
9 1% tax imposed on food for human consumption that is to be
10 consumed off the premises where it is sold (other than
11 alcoholic beverages, soft drinks, and food that has been
12 prepared for immediate consumption) and prescription and
13 nonprescription medicines, drugs, medical appliances, female
14 and male condoms, incontinence products, diapers, baby wipes,
15 and insulin, urine testing materials, syringes, and needles
16 used by diabetics, for human use from any not-for-profit
17 organization, that sells food in a food distribution program at
18 a price below the retail cost of the food to purchasers who, as
19 a condition of participation in the program, are required to
20 perform community service, located in a county or municipality
21 that notifies the Department, in writing, that the county or
22 municipality does not want the tax to be collected from any of
23 such organizations located in the county or municipality.

1 (Source: P.A. 88-374.)

2 (35 ILCS 105/3-10)

3 Sec. 3-10. Rate of tax. Unless otherwise provided in this
4 Section, the tax imposed by this Act is at the rate of 6.25% of
5 either the selling price or the fair market value, if any, of
6 the tangible personal property. In all cases where property
7 functionally used or consumed is the same as the property that
8 was purchased at retail, then the tax is imposed on the selling
9 price of the property. In all cases where property functionally
10 used or consumed is a by-product or waste product that has been
11 refined, manufactured, or produced from property purchased at
12 retail, then the tax is imposed on the lower of the fair market
13 value, if any, of the specific property so used in this State
14 or on the selling price of the property purchased at retail.
15 For purposes of this Section "fair market value" means the
16 price at which property would change hands between a willing
17 buyer and a willing seller, neither being under any compulsion
18 to buy or sell and both having reasonable knowledge of the
19 relevant facts. The fair market value shall be established by
20 Illinois sales by the taxpayer of the same property as that
21 functionally used or consumed, or if there are no such sales by
22 the taxpayer, then comparable sales or purchases of property of
23 like kind and character in Illinois.

24 Beginning on July 1, 2000 and through December 31, 2000,
25 with respect to motor fuel, as defined in Section 1.1 of the

1 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
2 the Use Tax Act, the tax is imposed at the rate of 1.25%.

3 Beginning on August 6, 2010 through August 15, 2010, with
4 respect to sales tax holiday items as defined in Section 3-6 of
5 this Act, the tax is imposed at the rate of 1.25%.

6 With respect to gasohol, the tax imposed by this Act
7 applies to (i) 70% of the proceeds of sales made on or after
8 January 1, 1990, and before July 1, 2003, (ii) 80% of the
9 proceeds of sales made on or after July 1, 2003 and on or
10 before July 1, 2017, and (iii) 100% of the proceeds of sales
11 made thereafter. If, at any time, however, the tax under this
12 Act on sales of gasohol is imposed at the rate of 1.25%, then
13 the tax imposed by this Act applies to 100% of the proceeds of
14 sales of gasohol made during that time.

15 With respect to majority blended ethanol fuel, the tax
16 imposed by this Act does not apply to the proceeds of sales
17 made on or after July 1, 2003 and on or before December 31,
18 2023 but applies to 100% of the proceeds of sales made
19 thereafter.

20 With respect to biodiesel blends with no less than 1% and
21 no more than 10% biodiesel, the tax imposed by this Act applies
22 to (i) 80% of the proceeds of sales made on or after July 1,
23 2003 and on or before December 31, 2018 and (ii) 100% of the
24 proceeds of sales made thereafter. If, at any time, however,
25 the tax under this Act on sales of biodiesel blends with no
26 less than 1% and no more than 10% biodiesel is imposed at the

1 rate of 1.25%, then the tax imposed by this Act applies to 100%
2 of the proceeds of sales of biodiesel blends with no less than
3 1% and no more than 10% biodiesel made during that time.

4 With respect to 100% biodiesel and biodiesel blends with
5 more than 10% but no more than 99% biodiesel, the tax imposed
6 by this Act does not apply to the proceeds of sales made on or
7 after July 1, 2003 and on or before December 31, 2023 but
8 applies to 100% of the proceeds of sales made thereafter.

9 With respect to food for human consumption that is to be
10 consumed off the premises where it is sold (other than
11 alcoholic beverages, soft drinks, and food that has been
12 prepared for immediate consumption) and prescription and
13 nonprescription medicines, drugs, medical appliances, female
14 and male condoms, incontinence products, diapers, baby wipes,
15 products classified as Class III medical devices by the United
16 States Food and Drug Administration that are used for cancer
17 treatment pursuant to a prescription, as well as any
18 accessories and components related to those devices,
19 modifications to a motor vehicle for the purpose of rendering
20 it usable by a person with a disability, and insulin, urine
21 testing materials, syringes, and needles used by diabetics, for
22 human use, the tax is imposed at the rate of 1%. For the
23 purposes of this Section, until September 1, 2009: the term
24 "soft drinks" means any complete, finished, ready-to-use,
25 non-alcoholic drink, whether carbonated or not, including but
26 not limited to soda water, cola, fruit juice, vegetable juice,

1 carbonated water, and all other preparations commonly known as
2 soft drinks of whatever kind or description that are contained
3 in any closed or sealed bottle, can, carton, or container,
4 regardless of size; but "soft drinks" does not include coffee,
5 tea, non-carbonated water, infant formula, milk or milk
6 products as defined in the Grade A Pasteurized Milk and Milk
7 Products Act, or drinks containing 50% or more natural fruit or
8 vegetable juice.

9 Notwithstanding any other provisions of this Act,
10 beginning September 1, 2009, "soft drinks" means non-alcoholic
11 beverages that contain natural or artificial sweeteners. "Soft
12 drinks" do not include beverages that contain milk or milk
13 products, soy, rice or similar milk substitutes, or greater
14 than 50% of vegetable or fruit juice by volume.

15 Until August 1, 2009, and notwithstanding any other
16 provisions of this Act, "food for human consumption that is to
17 be consumed off the premises where it is sold" includes all
18 food sold through a vending machine, except soft drinks and
19 food products that are dispensed hot from a vending machine,
20 regardless of the location of the vending machine. Beginning
21 August 1, 2009, and notwithstanding any other provisions of
22 this Act, "food for human consumption that is to be consumed
23 off the premises where it is sold" includes all food sold
24 through a vending machine, except soft drinks, candy, and food
25 products that are dispensed hot from a vending machine,
26 regardless of the location of the vending machine.

1 Notwithstanding any other provisions of this Act,
2 beginning September 1, 2009, "food for human consumption that
3 is to be consumed off the premises where it is sold" does not
4 include candy. For purposes of this Section, "candy" means a
5 preparation of sugar, honey, or other natural or artificial
6 sweeteners in combination with chocolate, fruits, nuts or other
7 ingredients or flavorings in the form of bars, drops, or
8 pieces. "Candy" does not include any preparation that contains
9 flour or requires refrigeration.

10 Notwithstanding any other provisions of this Act,
11 beginning September 1, 2009, "nonprescription medicines and
12 drugs" does not include grooming and hygiene products. For
13 purposes of this Section, "grooming and hygiene products"
14 includes, but is not limited to, soaps and cleaning solutions,
15 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
16 lotions and screens, unless those products are available by
17 prescription only, regardless of whether the products meet the
18 definition of "over-the-counter-drugs". For the purposes of
19 this paragraph, "over-the-counter-drug" means a drug for human
20 use that contains a label that identifies the product as a drug
21 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"
22 label includes:

23 (A) A "Drug Facts" panel; or

24 (B) A statement of the "active ingredient(s)" with a
25 list of those ingredients contained in the compound,
26 substance or preparation.

1 Beginning on the effective date of this amendatory Act of
2 the 98th General Assembly, "prescription and nonprescription
3 medicines and drugs" includes medical cannabis purchased from a
4 registered dispensing organization under the Compassionate Use
5 of Medical Cannabis Pilot Program Act.

6 If the property that is purchased at retail from a retailer
7 is acquired outside Illinois and used outside Illinois before
8 being brought to Illinois for use here and is taxable under
9 this Act, the "selling price" on which the tax is computed
10 shall be reduced by an amount that represents a reasonable
11 allowance for depreciation for the period of prior out-of-state
12 use.

13 (Source: P.A. 99-143, eff. 7-27-15; 99-858, eff. 8-19-16;
14 100-22, eff. 7-6-17.)

15 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

16 (Text of Section before amendment by P.A. 100-363)

17 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
18 and trailers that are required to be registered with an agency
19 of this State, each retailer required or authorized to collect
20 the tax imposed by this Act shall pay to the Department the
21 amount of such tax (except as otherwise provided) at the time
22 when he is required to file his return for the period during
23 which such tax was collected, less a discount of 2.1% prior to
24 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
25 per calendar year, whichever is greater, which is allowed to

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

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

1 period.

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

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

- 23 1. The name of the seller;
- 24 2. The address of the principal place of business from
25 which he engages in the business of selling tangible
26 personal property at retail in this State;

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

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

8 5. The amount of tax due;

9 5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 April, May and June of a given year being due by July 20 of such
2 year; with the return for July, August and September of a given
3 year being due by October 20 of such year, and with the return
4 for October, November and December of a given year being due by
5 January 20 of the following year.

6 If the retailer is otherwise required to file a monthly or
7 quarterly return and if the retailer's average monthly tax
8 liability to the Department does not exceed \$50, the Department
9 may authorize his returns to be filed on an annual basis, with
10 the return for a given year being due by January 20 of the
11 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 a retailer may file his return, in the
17 case of any retailer who ceases to engage in a kind of business
18 which makes him responsible for filing returns under this Act,
19 such retailer shall file a final return under this Act with the
20 Department not more than one month after discontinuing such
21 business.

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

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

19 The transaction reporting return in the case of motor
20 vehicles or trailers that are required to be registered with an
21 agency of this State, shall be the same document as the Uniform
22 Invoice referred to in Section 5-402 of the Illinois Vehicle
23 Code and must show the name and address of the seller; the name
24 and address of the purchaser; the amount of the selling price
25 including the amount allowed by the retailer for traded-in
26 property, if any; the amount allowed by the retailer for the

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

14 The transaction reporting return in the case of watercraft
15 and aircraft must show the name and address of the seller; the
16 name and address of the purchaser; the amount of the selling
17 price including the amount allowed by the retailer for
18 traded-in property, if any; the amount allowed by the retailer
19 for the traded-in tangible personal property, if any, to the
20 extent to which Section 2 of this Act allows an exemption for
21 the value of traded-in property; the balance payable after
22 deducting such trade-in allowance from the total selling price;
23 the amount of tax due from the retailer with respect to such
24 transaction; the amount of tax collected from the purchaser by
25 the retailer on such transaction (or satisfactory evidence that
26 such tax is not due in that particular instance, if that is

1 claimed to be the fact); the place and date of the sale, a
2 sufficient identification of the property sold, and such other
3 information as the Department may reasonably require.

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

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

1 certificate or other evidence of title or registration to such
2 tangible personal property.

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

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

1 same amount and in the same form in which it would be remitted
2 if the tax had been remitted to the Department by the retailer.

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

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

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

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

12 Beginning January 1, 1990, each month the Department shall
13 pay into the State and Local Sales Tax Reform Fund, a special
14 fund in the State Treasury which is hereby created, the net
15 revenue realized for the preceding month from the 1% tax on
16 sales of food for human consumption which is to be consumed off
17 the premises where it is sold (other than alcoholic beverages,
18 soft drinks and food which has been prepared for immediate
19 consumption) and prescription and nonprescription medicines,
20 drugs, medical appliances, female and male condoms,
21 incontinence products, diapers, baby wipes, products
22 classified as Class III medical devices by the United States
23 Food and Drug Administration that are used for cancer treatment
24 pursuant to a prescription, as well as any accessories and
25 components related to those devices, and insulin, urine testing
26 materials, syringes and needles used by diabetics.

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

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

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

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

1 the selling price of tangible personal property which is
2 purchased outside Illinois at retail from a retailer and which
3 is titled or registered by an agency of this State's
4 government.

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

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

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

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

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

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

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

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

1 set forth in Section 12 of the Build Illinois Bond Act.

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

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

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

1 2031 350,000,000

2 2032 350,000,000

3 and

4 each fiscal year

5 thereafter that bonds

6 are outstanding under

7 Section 13.2 of the

8 Metropolitan Pier and

9 Exposition Authority Act,

10 but not after fiscal year 2060.

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

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

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

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

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

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

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

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

25 Net revenue realized for a month shall be the revenue
26 collected by the State pursuant to this Act, less the amount

1 paid out during that month as refunds to taxpayers for
2 overpayment of liability.

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

10 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
11 99-933, eff. 1-27-17; 100-303, eff. 8-24-17.)

12 (Text of Section after amendment by P.A. 100-363)

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

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

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

24 Except as provided in this Section, on or before the
25 twentieth day of each calendar month, such retailer shall file
26 a return for the preceding calendar month. Such return shall be

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

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

- 19 1. The name of the seller;
- 20 2. The address of the principal place of business from
21 which he engages in the business of selling tangible
22 personal property at retail in this State;
- 23 3. The total amount of taxable receipts received by him
24 during the preceding calendar month from sales of tangible
25 personal property by him during such preceding calendar
26 month, including receipts from charge and time sales, but

1 less all deductions allowed by law;

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

4 5. The amount of tax due;

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

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

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

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

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

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

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

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

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

26 Before October 1, 2000, if the taxpayer's average monthly

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

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

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

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

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

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

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

1 January 20 of the following year.

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

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

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

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

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

15 The transaction reporting return in the case of motor
16 vehicles or trailers that are required to be registered with an
17 agency of this State, shall be the same document as the Uniform
18 Invoice referred to in Section 5-402 of the Illinois Vehicle
19 Code and must show the name and address of the seller; the name
20 and address of the purchaser; the amount of the selling price
21 including the amount allowed by the retailer for traded-in
22 property, if any; the amount allowed by the retailer for the
23 traded-in tangible personal property, if any, to the extent to
24 which Section 2 of this Act allows an exemption for the value
25 of traded-in property; the balance payable after deducting such
26 trade-in allowance from the total selling price; the amount of

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

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

26 Such transaction reporting return shall be filed not later

1 than 20 days after the date of delivery of the item that is
2 being sold, but may be filed by the retailer at any time sooner
3 than that if he chooses to do so. The transaction reporting
4 return and tax remittance or proof of exemption from the tax
5 that is imposed by this Act may be transmitted to the
6 Department by way of the State agency with which, or State
7 officer with whom, the tangible personal property must be
8 titled or registered (if titling or registration is required)
9 if the Department and such agency or State officer determine
10 that this procedure will expedite the processing of
11 applications for title or registration.

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

25 No retailer's failure or refusal to remit tax under this
26 Act precludes a user, who has paid the proper tax to the

1 retailer, from obtaining his certificate of title or other
2 evidence of title or registration (if titling or registration
3 is required) upon satisfying the Department that such user has
4 paid the proper tax (if tax is due) to the retailer. The
5 Department shall adopt appropriate rules to carry out the
6 mandate of this paragraph.

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

25 Where a retailer collects the tax with respect to the
26 selling price of tangible personal property which he sells and

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

15 Any retailer filing a return under this Section shall also
16 include (for the purpose of paying tax thereon) the total tax
17 covered by such return upon the selling price of tangible
18 personal property purchased by him at retail from a retailer,
19 but as to which the tax imposed by this Act was not collected
20 from the retailer filing such return, and such retailer shall
21 remit the amount of such tax to the Department when filing such
22 return.

23 If experience indicates such action to be practicable, the
24 Department may prescribe and furnish a combination or joint
25 return which will enable retailers, who are required to file
26 returns hereunder and also under the Retailers' Occupation Tax

1 Act, to furnish all the return information required by both
2 Acts on the one form.

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

8 Beginning January 1, 1990, each month the Department shall
9 pay into the State and Local Sales Tax Reform Fund, a special
10 fund in the State Treasury which is hereby created, the net
11 revenue realized for the preceding month from the 1% tax on
12 sales of food for human consumption which is to be consumed off
13 the premises where it is sold (other than alcoholic beverages,
14 soft drinks and food which has been prepared for immediate
15 consumption) and prescription and nonprescription medicines,
16 drugs, medical appliances, female and male condoms,
17 incontinence products, diapers, baby wipes, products
18 classified as Class III medical devices by the United States
19 Food and Drug Administration that are used for cancer treatment
20 pursuant to a prescription, as well as any accessories and
21 components related to those devices, and insulin, urine testing
22 materials, syringes and needles used by diabetics.

23 Beginning January 1, 1990, each month the Department shall
24 pay into the County and Mass Transit District Fund 4% of the
25 net revenue realized for the preceding month from the 6.25%
26 general rate on the selling price of tangible personal property

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

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

12 Beginning August 1, 2000, each month the Department shall
13 pay into the State and Local Sales Tax Reform Fund 100% of the
14 net revenue realized for the preceding month from the 1.25%
15 rate on the selling price of motor fuel and gasohol. Beginning
16 September 1, 2010, each month the Department shall pay into the
17 State and Local Sales Tax Reform Fund 100% of the net revenue
18 realized for the preceding month from the 1.25% rate on the
19 selling price of sales tax holiday items.

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

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

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

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

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

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

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

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

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

24 Subject to payment of amounts into the Build Illinois Fund
25 as provided in the preceding paragraph or in any amendment
26 thereto hereafter enacted, the following specified monthly

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

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

1	2009	132,000,000
2	2010	139,000,000
3	2011	146,000,000
4	2012	153,000,000
5	2013	161,000,000
6	2014	170,000,000
7	2015	179,000,000
8	2016	189,000,000
9	2017	199,000,000
10	2018	210,000,000
11	2019	221,000,000
12	2020	233,000,000
13	2021	246,000,000
14	2022	260,000,000
15	2023	275,000,000
16	2024	275,000,000
17	2025	275,000,000
18	2026	279,000,000
19	2027	292,000,000
20	2028	307,000,000
21	2029	322,000,000
22	2030	338,000,000
23	2031	350,000,000
24	2032	350,000,000
25	and	
26	each fiscal year	

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

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

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

1 price of tangible personal property.

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

15 Subject to payment of amounts into the Build Illinois Fund,
16 the McCormick Place Expansion Project Fund, the Illinois Tax
17 Increment Fund, and the Energy Infrastructure Fund pursuant to
18 the preceding paragraphs or in any amendments to this Section
19 hereafter enacted, beginning on the first day of the first
20 calendar month to occur on or after August 26, 2014 (the
21 effective date of Public Act 98-1098), each month, from the
22 collections made under Section 9 of the Use Tax Act, Section 9
23 of the Service Use Tax Act, Section 9 of the Service Occupation
24 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,
25 the Department shall pay into the Tax Compliance and
26 Administration Fund, to be used, subject to appropriation, to

1 fund additional auditors and compliance personnel at the
2 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
3 the cash receipts collected during the preceding fiscal year by
4 the Audit Bureau of the Department under the Use Tax Act, the
5 Service Use Tax Act, the Service Occupation Tax Act, the
6 Retailers' Occupation Tax Act, and associated local occupation
7 and use taxes administered by the Department.

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

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

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

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

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

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

14 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
15 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.
16 7-1-18; revised 10-20-17.)

17 Section 10. The Service Use Tax Act is amended by changing
18 Sections 3-5.5, 3-10, and 9 as follows:

19 (35 ILCS 110/3-5.5)

20 Sec. 3-5.5. Food and drugs sold by not-for-profit
21 organizations; exemption. The Department shall not collect the
22 1% tax imposed on food for human consumption that is to be
23 consumed off the premises where it is sold (other than
24 alcoholic beverages, soft drinks, and food that has been

1 prepared for immediate consumption) and prescription and
2 nonprescription medicines, drugs, medical appliances, female
3 and male condoms, and insulin, urine testing materials,
4 syringes, and needles used by diabetics, for human use from any
5 not-for-profit organization, that sells food in a food
6 distribution program at a price below the retail cost of the
7 food to purchasers who, as a condition of participation in the
8 program, are required to perform community service, located in
9 a county or municipality that notifies the Department, in
10 writing, that the county or municipality does not want the tax
11 to be collected from any of such organizations located in the
12 county or municipality.

13 (Source: P.A. 88-374.)

14 (35 ILCS 110/3-10) (from Ch. 120, par. 439.33-10)

15 Sec. 3-10. Rate of tax. Unless otherwise provided in this
16 Section, the tax imposed by this Act is at the rate of 6.25% of
17 the selling price of tangible personal property transferred as
18 an incident to the sale of service, but, for the purpose of
19 computing this tax, in no event shall the selling price be less
20 than the cost price of the property to the serviceman.

21 Beginning on July 1, 2000 and through December 31, 2000,
22 with respect to motor fuel, as defined in Section 1.1 of the
23 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
24 the Use Tax Act, the tax is imposed at the rate of 1.25%.

25 With respect to gasohol, as defined in the Use Tax Act, the

1 tax imposed by this Act applies to (i) 70% of the selling price
2 of property transferred as an incident to the sale of service
3 on or after January 1, 1990, and before July 1, 2003, (ii) 80%
4 of the selling price of property transferred as an incident to
5 the sale of service on or after July 1, 2003 and on or before
6 July 1, 2017, and (iii) 100% of the selling price thereafter.
7 If, at any time, however, the tax under this Act on sales of
8 gasohol, as defined in the Use Tax Act, is imposed at the rate
9 of 1.25%, then the tax imposed by this Act applies to 100% of
10 the proceeds of sales of gasohol made during that time.

11 With respect to majority blended ethanol fuel, as defined
12 in the Use Tax Act, the tax imposed by this Act does not apply
13 to the selling price of property transferred as an incident to
14 the sale of service on or after July 1, 2003 and on or before
15 December 31, 2023 but applies to 100% of the selling price
16 thereafter.

17 With respect to biodiesel blends, as defined in the Use Tax
18 Act, with no less than 1% and no more than 10% biodiesel, the
19 tax imposed by this Act applies to (i) 80% of the selling price
20 of property transferred as an incident to the sale of service
21 on or after July 1, 2003 and on or before December 31, 2018 and
22 (ii) 100% of the proceeds of the selling price thereafter. If,
23 at any time, however, the tax under this Act on sales of
24 biodiesel blends, as defined in the Use Tax Act, with no less
25 than 1% and no more than 10% biodiesel is imposed at the rate
26 of 1.25%, then the tax imposed by this Act applies to 100% of

1 the proceeds of sales of biodiesel blends with no less than 1%
2 and no more than 10% biodiesel made during that time.

3 With respect to 100% biodiesel, as defined in the Use Tax
4 Act, and biodiesel blends, as defined in the Use Tax Act, with
5 more than 10% but no more than 99% biodiesel, the tax imposed
6 by this Act does not apply to the proceeds of the selling price
7 of property transferred as an incident to the sale of service
8 on or after July 1, 2003 and on or before December 31, 2023 but
9 applies to 100% of the selling price thereafter.

10 At the election of any registered serviceman made for each
11 fiscal year, sales of service in which the aggregate annual
12 cost price of tangible personal property transferred as an
13 incident to the sales of service is less than 35%, or 75% in
14 the case of servicemen transferring prescription drugs or
15 servicemen engaged in graphic arts production, of the aggregate
16 annual total gross receipts from all sales of service, the tax
17 imposed by this Act shall be based on the serviceman's cost
18 price of the tangible personal property transferred as an
19 incident to the sale of those services.

20 The tax shall be imposed at the rate of 1% on food prepared
21 for immediate consumption and transferred incident to a sale of
22 service subject to this Act or the Service Occupation Tax Act
23 by an entity licensed under the Hospital Licensing Act, the
24 Nursing Home Care Act, the ID/DD Community Care Act, the MC/DD
25 Act, the Specialized Mental Health Rehabilitation Act of 2013,
26 or the Child Care Act of 1969. The tax shall also be imposed at

1 the rate of 1% on food for human consumption that is to be
2 consumed off the premises where it is sold (other than
3 alcoholic beverages, soft drinks, and food that has been
4 prepared for immediate consumption and is not otherwise
5 included in this paragraph) female and male condoms,
6 incontinence products, diapers, baby wipes, and prescription
7 and nonprescription medicines, drugs, medical appliances,
8 products classified as Class III medical devices by the United
9 States Food and Drug Administration that are used for cancer
10 treatment pursuant to a prescription, as well as any
11 accessories and components related to those devices,
12 modifications to a motor vehicle for the purpose of rendering
13 it usable by a person with a disability, and insulin, urine
14 testing materials, syringes, and needles used by diabetics, for
15 human use. For the purposes of this Section, until September 1,
16 2009: the term "soft drinks" means any complete, finished,
17 ready-to-use, non-alcoholic drink, whether carbonated or not,
18 including but not limited to soda water, cola, fruit juice,
19 vegetable juice, carbonated water, and all other preparations
20 commonly known as soft drinks of whatever kind or description
21 that are contained in any closed or sealed bottle, can, carton,
22 or container, regardless of size; but "soft drinks" does not
23 include coffee, tea, non-carbonated water, infant formula,
24 milk or milk products as defined in the Grade A Pasteurized
25 Milk and Milk Products Act, or drinks containing 50% or more
26 natural fruit or vegetable juice.

1 Notwithstanding any other provisions of this Act,
2 beginning September 1, 2009, "soft drinks" means non-alcoholic
3 beverages that contain natural or artificial sweeteners. "Soft
4 drinks" do not include beverages that contain milk or milk
5 products, soy, rice or similar milk substitutes, or greater
6 than 50% of vegetable or fruit juice by volume.

7 Until August 1, 2009, and notwithstanding any other
8 provisions of this Act, "food for human consumption that is to
9 be consumed off the premises where it is sold" includes all
10 food sold through a vending machine, except soft drinks and
11 food products that are dispensed hot from a vending machine,
12 regardless of the location of the vending machine. Beginning
13 August 1, 2009, and notwithstanding any other provisions of
14 this Act, "food for human consumption that is to be consumed
15 off the premises where it is sold" includes all food sold
16 through a vending machine, except soft drinks, candy, and food
17 products that are dispensed hot from a vending machine,
18 regardless of the location of the vending machine.

19 Notwithstanding any other provisions of this Act,
20 beginning September 1, 2009, "food for human consumption that
21 is to be consumed off the premises where it is sold" does not
22 include candy. For purposes of this Section, "candy" means a
23 preparation of sugar, honey, or other natural or artificial
24 sweeteners in combination with chocolate, fruits, nuts or other
25 ingredients or flavorings in the form of bars, drops, or
26 pieces. "Candy" does not include any preparation that contains

1 flour or requires refrigeration.

2 Notwithstanding any other provisions of this Act,
3 beginning September 1, 2009, "nonprescription medicines and
4 drugs" does not include grooming and hygiene products. For
5 purposes of this Section, "grooming and hygiene products"
6 includes, but is not limited to, soaps and cleaning solutions,
7 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
8 lotions and screens, unless those products are available by
9 prescription only, regardless of whether the products meet the
10 definition of "over-the-counter-drugs". For the purposes of
11 this paragraph, "over-the-counter-drug" means a drug for human
12 use that contains a label that identifies the product as a drug
13 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"
14 label includes:

15 (A) A "Drug Facts" panel; or

16 (B) A statement of the "active ingredient(s)" with a
17 list of those ingredients contained in the compound,
18 substance or preparation.

19 Beginning on January 1, 2014 (the effective date of Public
20 Act 98-122), "prescription and nonprescription medicines and
21 drugs" includes medical cannabis purchased from a registered
22 dispensing organization under the Compassionate Use of Medical
23 Cannabis Pilot Program Act.

24 If the property that is acquired from a serviceman is
25 acquired outside Illinois and used outside Illinois before
26 being brought to Illinois for use here and is taxable under

1 this Act, the "selling price" on which the tax is computed
2 shall be reduced by an amount that represents a reasonable
3 allowance for depreciation for the period of prior out-of-state
4 use.

5 (Source: P.A. 99-143, eff. 7-27-15; 99-180, eff. 7-29-15;
6 99-642, eff. 7-28-16; 99-858, eff. 8-19-16; 100-22, eff.
7 7-6-17.)

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

9 (Text of Section before amendment by P.A. 100-363)

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

1 part of any tax collected by him to the extent that he is
2 required to pay and does pay the tax imposed by the Service
3 Occupation Tax Act with respect to his sale of service
4 involving the incidental transfer by him of the same property.

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

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

- 26 1. The name of the seller;

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

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

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

9 5. The amount of tax due;

10 5-5. The signature of the taxpayer; and

11 6. Such other reasonable information as the Department
12 may require.

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

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

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

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

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

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

1 in the manner authorized by the Department.

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

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

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

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

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

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

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

23 Any serviceman filing a return hereunder shall also include
24 the total tax upon the selling price of tangible personal
25 property purchased for use by him as an incident to a sale of
26 service, and such serviceman shall remit the amount of such tax

1 to the Department when filing such return.

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

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

13 Beginning January 1, 1990, each month the Department shall
14 pay into the State and Local Tax Reform Fund, a special fund in
15 the State Treasury, the net revenue realized for the preceding
16 month from the 1% tax on sales of food for human consumption
17 which is to be consumed off the premises where it is sold
18 (other than alcoholic beverages, soft drinks and food which has
19 been prepared for immediate consumption) and prescription and
20 nonprescription medicines, drugs, medical appliances, female
21 and male condoms, incontinence products, diapers, baby wipes,
22 products classified as Class III medical devices, by the United
23 States Food and Drug Administration that are used for cancer
24 treatment pursuant to a prescription, as well as any
25 accessories and components related to those devices, and
26 insulin, urine testing materials, syringes and needles used by

1 diabetics.

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

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

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

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

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

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

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

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

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

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

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

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

1 2031 350,000,000

2 2032 350,000,000

3 and

4 each fiscal year

5 thereafter that bonds

6 are outstanding under

7 Section 13.2 of the

8 Metropolitan Pier and

9 Exposition Authority Act,

10 but not after fiscal year 2060.

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

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

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

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

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

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

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

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

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

5 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
6 100-303, eff. 8-24-17; revised 1-22-18.)

7 (Text of Section after amendment by P.A. 100-363)

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

1 Occupation Tax Act with respect to his sale of service
2 involving the incidental transfer by him of the same property.

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

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

- 24 1. The name of the seller;
- 25 2. The address of the principal place of business from
26 which he engages in business as a serviceman in this State;

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

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

7 5. The amount of tax due;

8 5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

26 The Department shall adopt such rules as are necessary to

1 effectuate a program of electronic funds transfer and the
2 requirements of this Section.

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

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

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

23 Notwithstanding any other provision in this Act concerning
24 the time within which a serviceman may file his return, in the
25 case of any serviceman who ceases to engage in a kind of
26 business which makes him responsible for filing returns under

1 this Act, such serviceman shall file a final return under this
2 Act with the Department not more than 1 month after
3 discontinuing such business.

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

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

26 If experience indicates such action to be practicable, the

1 Department may prescribe and furnish a combination or joint
2 return which will enable servicemen, who are required to file
3 returns hereunder and also under the Service Occupation Tax
4 Act, to furnish all the return information required by both
5 Acts on the one form.

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

11 Beginning January 1, 1990, each month the Department shall
12 pay into the State and Local Tax Reform Fund, a special fund in
13 the State Treasury, the net revenue realized for the preceding
14 month from the 1% tax on sales of food for human consumption
15 which is to be consumed off the premises where it is sold
16 (other than alcoholic beverages, soft drinks and food which has
17 been prepared for immediate consumption) female and male
18 condoms, incontinence products, diapers, baby wipes, and
19 prescription and nonprescription medicines, drugs, medical
20 appliances, products classified as Class III medical devices,
21 by the United States Food and Drug Administration that are used
22 for cancer treatment pursuant to a prescription, as well as any
23 accessories and components related to those devices, and
24 insulin, urine testing materials, syringes and needles used by
25 diabetics.

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

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

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

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

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

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

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

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

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

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

25 Subject to payment of amounts into the Build Illinois Fund
26 as provided in the preceding paragraph or in any amendment

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

	Fiscal Year	Total Deposit
12	1993	\$0
13	1994	53,000,000
14	1995	58,000,000
15	1996	61,000,000
16	1997	64,000,000
17	1998	68,000,000
18	1999	71,000,000
19	2000	75,000,000
20	2001	80,000,000
21	2002	93,000,000
22	2003	99,000,000
23	2004	103,000,000
24	2005	108,000,000
25	2006	113,000,000

1	2007	119,000,000
2	2008	126,000,000
3	2009	132,000,000
4	2010	139,000,000
5	2011	146,000,000
6	2012	153,000,000
7	2013	161,000,000
8	2014	170,000,000
9	2015	179,000,000
10	2016	189,000,000
11	2017	199,000,000
12	2018	210,000,000
13	2019	221,000,000
14	2020	233,000,000
15	2021	246,000,000
16	2022	260,000,000
17	2023	275,000,000
18	2024	275,000,000
19	2025	275,000,000
20	2026	279,000,000
21	2027	292,000,000
22	2028	307,000,000
23	2029	322,000,000
24	2030	338,000,000
25	2031	350,000,000
26	2032	350,000,000

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

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

22 Subject to payment of amounts into the Build Illinois Fund
23 and the McCormick Place Expansion Project Fund pursuant to the
24 preceding paragraphs or in any amendments thereto hereafter
25 enacted, beginning July 1, 1993 and ending on September 30,
26 2013, the Department shall each month pay into the Illinois Tax

1 Increment Fund 0.27% of 80% of the net revenue realized for the
2 preceding month from the 6.25% general rate on the selling
3 price of tangible personal property.

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

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

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

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

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

26 As soon as possible after the first day of each month, upon

1 certification of the Department of Revenue, the Comptroller
2 shall order transferred and the Treasurer shall transfer from
3 the General Revenue Fund to the Motor Fuel Tax Fund an amount
4 equal to 1.7% of 80% of the net revenue realized under this Act
5 for the second preceding month. Beginning April 1, 2000, this
6 transfer is no longer required and shall not be made.

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

11 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
12 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; revised 1-22-18.)

13 Section 15. The Service Occupation Tax Act is amended by
14 changing Sections 3-5.5, 3-10, and 9 as follows:

15 (35 ILCS 115/3-5.5)

16 Sec. 3-5.5. Food and drugs sold by not-for-profit
17 organizations; exemption. The Department shall not collect the
18 1% tax imposed on food for human consumption that is to be
19 consumed off the premises where it is sold (other than
20 alcoholic beverages, soft drinks, and food that has been
21 prepared for immediate consumption) and prescription and
22 nonprescription medicines, drugs, medical appliances, female
23 and male condoms, and insulin, urine testing materials,
24 syringes, and needles used by diabetics, for human use from any

1 not-for-profit organization, that sells food in a food
2 distribution program at a price below the retail cost of the
3 food to purchasers who, as a condition of participation in the
4 program, are required to perform community service, located in
5 a county or municipality that notifies the Department, in
6 writing, that the county or municipality does not want the tax
7 to be collected from any of such organizations located in the
8 county or municipality.

9 (Source: P.A. 88-374.)

10 (35 ILCS 115/3-10) (from Ch. 120, par. 439.103-10)

11 Sec. 3-10. Rate of tax. Unless otherwise provided in this
12 Section, the tax imposed by this Act is at the rate of 6.25% of
13 the "selling price", as defined in Section 2 of the Service Use
14 Tax Act, of the tangible personal property. For the purpose of
15 computing this tax, in no event shall the "selling price" be
16 less than the cost price to the serviceman of the tangible
17 personal property transferred. The selling price of each item
18 of tangible personal property transferred as an incident of a
19 sale of service may be shown as a distinct and separate item on
20 the serviceman's billing to the service customer. If the
21 selling price is not so shown, the selling price of the
22 tangible personal property is deemed to be 50% of the
23 serviceman's entire billing to the service customer. When,
24 however, a serviceman contracts to design, develop, and produce
25 special order machinery or equipment, the tax imposed by this

1 Act shall be based on the serviceman's cost price of the
2 tangible personal property transferred incident to the
3 completion of the contract.

4 Beginning on July 1, 2000 and through December 31, 2000,
5 with respect to motor fuel, as defined in Section 1.1 of the
6 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
7 the Use Tax Act, the tax is imposed at the rate of 1.25%.

8 With respect to gasohol, as defined in the Use Tax Act, the
9 tax imposed by this Act shall apply to (i) 70% of the cost
10 price of property transferred as an incident to the sale of
11 service on or after January 1, 1990, and before July 1, 2003,
12 (ii) 80% of the selling price of property transferred as an
13 incident to the sale of service on or after July 1, 2003 and on
14 or before July 1, 2017, and (iii) 100% of the cost price
15 thereafter. If, at any time, however, the tax under this Act on
16 sales of gasohol, as defined in the Use Tax Act, is imposed at
17 the rate of 1.25%, then the tax imposed by this Act applies to
18 100% of the proceeds of sales of gasohol made during that time.

19 With respect to majority blended ethanol fuel, as defined
20 in the Use Tax Act, the tax imposed by this Act does not apply
21 to the selling price of property transferred as an incident to
22 the sale of service on or after July 1, 2003 and on or before
23 December 31, 2023 but applies to 100% of the selling price
24 thereafter.

25 With respect to biodiesel blends, as defined in the Use Tax
26 Act, with no less than 1% and no more than 10% biodiesel, the

1 tax imposed by this Act applies to (i) 80% of the selling price
2 of property transferred as an incident to the sale of service
3 on or after July 1, 2003 and on or before December 31, 2018 and
4 (ii) 100% of the proceeds of the selling price thereafter. If,
5 at any time, however, the tax under this Act on sales of
6 biodiesel blends, as defined in the Use Tax Act, with no less
7 than 1% and no more than 10% biodiesel is imposed at the rate
8 of 1.25%, then the tax imposed by this Act applies to 100% of
9 the proceeds of sales of biodiesel blends with no less than 1%
10 and no more than 10% biodiesel made during that time.

11 With respect to 100% biodiesel, as defined in the Use Tax
12 Act, and biodiesel blends, as defined in the Use Tax Act, with
13 more than 10% but no more than 99% biodiesel material, the tax
14 imposed by this Act does not apply to the proceeds of the
15 selling price of property transferred as an incident to the
16 sale of service on or after July 1, 2003 and on or before
17 December 31, 2023 but applies to 100% of the selling price
18 thereafter.

19 At the election of any registered serviceman made for each
20 fiscal year, sales of service in which the aggregate annual
21 cost price of tangible personal property transferred as an
22 incident to the sales of service is less than 35%, or 75% in
23 the case of servicemen transferring prescription drugs or
24 servicemen engaged in graphic arts production, of the aggregate
25 annual total gross receipts from all sales of service, the tax
26 imposed by this Act shall be based on the serviceman's cost

1 price of the tangible personal property transferred incident to
2 the sale of those services.

3 The tax shall be imposed at the rate of 1% on food prepared
4 for immediate consumption and transferred incident to a sale of
5 service subject to this Act or the Service Occupation Tax Act
6 by an entity licensed under the Hospital Licensing Act, the
7 Nursing Home Care Act, the ID/DD Community Care Act, the MC/DD
8 Act, the Specialized Mental Health Rehabilitation Act of 2013,
9 or the Child Care Act of 1969. The tax shall also be imposed at
10 the rate of 1% on food for human consumption that is to be
11 consumed off the premises where it is sold (other than
12 alcoholic beverages, soft drinks, and food that has been
13 prepared for immediate consumption and is not otherwise
14 included in this paragraph) female and male condoms,
15 incontinence products, diapers, baby wipes, and prescription
16 and nonprescription medicines, drugs, medical appliances,
17 products classified as Class III medical devices by the United
18 States Food and Drug Administration that are used for cancer
19 treatment pursuant to a prescription, as well as any
20 accessories and components related to those devices,
21 modifications to a motor vehicle for the purpose of rendering
22 it usable by a person with a disability, and insulin, urine
23 testing materials, syringes, and needles used by diabetics, for
24 human use. For the purposes of this Section, until September 1,
25 2009: the term "soft drinks" means any complete, finished,
26 ready-to-use, non-alcoholic drink, whether carbonated or not,

1 including but not limited to soda water, cola, fruit juice,
2 vegetable juice, carbonated water, and all other preparations
3 commonly known as soft drinks of whatever kind or description
4 that are contained in any closed or sealed can, carton, or
5 container, regardless of size; but "soft drinks" does not
6 include coffee, tea, non-carbonated water, infant formula,
7 milk or milk products as defined in the Grade A Pasteurized
8 Milk and Milk Products Act, or drinks containing 50% or more
9 natural fruit or vegetable juice.

10 Notwithstanding any other provisions of this Act,
11 beginning September 1, 2009, "soft drinks" means non-alcoholic
12 beverages that contain natural or artificial sweeteners. "Soft
13 drinks" do not include beverages that contain milk or milk
14 products, soy, rice or similar milk substitutes, or greater
15 than 50% of vegetable or fruit juice by volume.

16 Until August 1, 2009, and notwithstanding any other
17 provisions of this Act, "food for human consumption that is to
18 be consumed off the premises where it is sold" includes all
19 food sold through a vending machine, except soft drinks and
20 food products that are dispensed hot from a vending machine,
21 regardless of the location of the vending machine. Beginning
22 August 1, 2009, and notwithstanding any other provisions of
23 this Act, "food for human consumption that is to be consumed
24 off the premises where it is sold" includes all food sold
25 through a vending machine, except soft drinks, candy, and food
26 products that are dispensed hot from a vending machine,

1 regardless of the location of the vending machine.

2 Notwithstanding any other provisions of this Act,
3 beginning September 1, 2009, "food for human consumption that
4 is to be consumed off the premises where it is sold" does not
5 include candy. For purposes of this Section, "candy" means a
6 preparation of sugar, honey, or other natural or artificial
7 sweeteners in combination with chocolate, fruits, nuts or other
8 ingredients or flavorings in the form of bars, drops, or
9 pieces. "Candy" does not include any preparation that contains
10 flour or requires refrigeration.

11 Notwithstanding any other provisions of this Act,
12 beginning September 1, 2009, "nonprescription medicines and
13 drugs" does not include grooming and hygiene products. For
14 purposes of this Section, "grooming and hygiene products"
15 includes, but is not limited to, soaps and cleaning solutions,
16 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
17 lotions and screens, unless those products are available by
18 prescription only, regardless of whether the products meet the
19 definition of "over-the-counter-drugs". For the purposes of
20 this paragraph, "over-the-counter-drug" means a drug for human
21 use that contains a label that identifies the product as a drug
22 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"
23 label includes:

24 (A) A "Drug Facts" panel; or

25 (B) A statement of the "active ingredient(s)" with a
26 list of those ingredients contained in the compound,

1 substance or preparation.

2 Beginning on January 1, 2014 (the effective date of Public
3 Act 98-122), "prescription and nonprescription medicines and
4 drugs" includes medical cannabis purchased from a registered
5 dispensing organization under the Compassionate Use of Medical
6 Cannabis Pilot Program Act.

7 (Source: P.A. 99-143, eff. 7-27-15; 99-180, eff. 7-29-15;
8 99-642, eff. 7-28-16; 99-858, eff. 8-19-16; 100-22, eff.
9 7-6-17.)

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

11 (Text of Section before amendment by P.A. 100-363)

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

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

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

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

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

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

6 1. The name of the seller;

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

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

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

15 5. The amount of tax due;

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

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

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

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

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

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

1 January 20 of the following year.

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

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

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

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

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

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

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

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

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

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

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

1 form.

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

6 Beginning January 1, 1990, each month the Department shall
7 pay into the Local Government Tax Fund the revenue realized for
8 the preceding month from the 1% tax on sales of food for human
9 consumption which is to be consumed off the premises where it
10 is sold (other than alcoholic beverages, soft drinks and food
11 which has been prepared for immediate consumption) female and
12 male condoms, incontinence products, diapers, baby wipes, and
13 prescription and nonprescription medicines, drugs, medical
14 appliances, products classified as Class III medical devices by
15 the United States Food and Drug Administration that are used
16 for cancer treatment pursuant to a prescription, as well as any
17 accessories and components related to those devices, and
18 insulin, urine testing materials, syringes and needles used by
19 diabetics.

20 Beginning January 1, 1990, each month the Department shall
21 pay into the County and Mass Transit District Fund 4% of the
22 revenue realized for the preceding month from the 6.25% general
23 rate.

24 Beginning August 1, 2000, each month the Department shall
25 pay into the County and Mass Transit District Fund 20% of the
26 net revenue realized for the preceding month from the 1.25%

1 rate on the selling price of motor fuel and gasohol.

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

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

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

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

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

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

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

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

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

24 Subject to payment of amounts into the Build Illinois Fund
25 as provided in the preceding paragraph or in any amendment
26 thereto hereafter enacted, the following specified monthly

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

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

1	2008	126,000,000
2	2009	132,000,000
3	2010	139,000,000
4	2011	146,000,000
5	2012	153,000,000
6	2013	161,000,000
7	2014	170,000,000
8	2015	179,000,000
9	2016	189,000,000
10	2017	199,000,000
11	2018	210,000,000
12	2019	221,000,000
13	2020	233,000,000
14	2021	246,000,000
15	2022	260,000,000
16	2023	275,000,000
17	2024	275,000,000
18	2025	275,000,000
19	2026	279,000,000
20	2027	292,000,000
21	2028	307,000,000
22	2029	322,000,000
23	2030	338,000,000
24	2031	350,000,000
25	2032	350,000,000
26	and	

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

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

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

1 preceding month from the 6.25% general rate on the selling
2 price of tangible personal property.

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

16 Subject to payment of amounts into the Build Illinois Fund,
17 the McCormick Place Expansion Project Fund, the Illinois Tax
18 Increment Fund, and the Energy Infrastructure Fund pursuant to
19 the preceding paragraphs or in any amendments to this Section
20 hereafter enacted, beginning on the first day of the first
21 calendar month to occur on or after August 26, 2014 (the
22 effective date of Public Act 98-1098) ~~this amendatory Act of~~
23 ~~the 98th General Assembly~~, each month, from the collections
24 made under Section 9 of the Use Tax Act, Section 9 of the
25 Service Use Tax Act, Section 9 of the Service Occupation Tax
26 Act, and Section 3 of the Retailers' Occupation Tax Act, the

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

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

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 taxpayer's last Federal
24 income tax return. If the total receipts of the business as
25 reported in the Federal income tax return do not agree with the
26 gross receipts reported to the Department of Revenue for the

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

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

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

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

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

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

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

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

24 For greater simplicity of administration, it shall be
25 permissible for manufacturers, importers and wholesalers whose
26 products are sold by numerous servicemen in Illinois, and who

1 wish to do so, to assume the responsibility for accounting and
2 paying to the Department all tax accruing under this Act with
3 respect to such sales, if the servicemen who are affected do
4 not make written objection to the Department to this
5 arrangement.

6 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
7 100-303, eff. 8-24-17; revised 10-31-17)

8 (Text of Section after amendment by P.A. 100-363)

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

25 Where such tangible personal property is sold under a

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

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

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

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

3 1. The name of the seller;

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

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

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

12 5. The amount of tax due;

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

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

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

20 Prior to October 1, 2003, and on and after September 1,
21 2004 a serviceman may accept a Manufacturer's Purchase Credit
22 certification from a purchaser in satisfaction of Service Use
23 Tax as provided in Section 3-70 of the Service Use Tax Act if
24 the purchaser provides the appropriate documentation as
25 required by Section 3-70 of the Service Use Tax Act. A
26 Manufacturer's Purchase Credit certification, accepted prior

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

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

25 If the serviceman's average monthly tax liability to the
26 Department does not exceed \$50, the Department may authorize

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

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

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

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

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

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

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

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

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

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

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

25 Where the serviceman has more than one business registered
26 with the Department under separate registrations hereunder,

1 such serviceman shall file separate returns for each registered
2 business.

3 Beginning January 1, 1990, each month the Department shall
4 pay into the Local Government Tax Fund the revenue realized for
5 the preceding month from the 1% tax on sales of food for human
6 consumption which is to be consumed off the premises where it
7 is sold (other than alcoholic beverages, soft drinks and food
8 which has been prepared for immediate consumption) and
9 prescription and nonprescription medicines, drugs, medical
10 appliances, female and male condoms, incontinence products,
11 diapers, baby wipes, products classified as Class III medical
12 devices by the United States Food and Drug Administration that
13 are used for cancer treatment pursuant to a prescription, as
14 well as any accessories and components related to those
15 devices, and insulin, urine testing materials, syringes and
16 needles used by diabetics.

17 Beginning January 1, 1990, each month the Department shall
18 pay into the County and Mass Transit District Fund 4% of the
19 revenue realized for the preceding month from the 6.25% general
20 rate.

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

25 Beginning January 1, 1990, each month the Department shall
26 pay into the Local Government Tax Fund 16% of the revenue

1 realized for the preceding month from the 6.25% general rate on
2 transfers of tangible personal property.

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

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

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

1 revenues deposited into the fund, excluding payments made
2 pursuant to this paragraph.

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

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

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

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

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

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

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

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

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

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

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

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

26 Subject to payment of amounts into the Build Illinois Fund

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

13 Subject to payment of amounts into the Build Illinois Fund,
14 the McCormick Place Expansion Project Fund, the Illinois Tax
15 Increment Fund, and the Energy Infrastructure Fund pursuant to
16 the preceding paragraphs or in any amendments to this Section
17 hereafter enacted, beginning on the first day of the first
18 calendar month to occur on or after August 26, 2014 (the
19 effective date of Public Act 98-1098) ~~this amendatory Act of~~
20 ~~the 98th General Assembly~~, each month, from the collections
21 made under Section 9 of the Use Tax Act, Section 9 of the
22 Service Use Tax Act, Section 9 of the Service Occupation Tax
23 Act, and Section 3 of the Retailers' Occupation Tax Act, the
24 Department shall pay into the Tax Compliance and Administration
25 Fund, to be used, subject to appropriation, to fund additional
26 auditors and compliance personnel at the Department of Revenue,

1 an amount equal to 1/12 of 5% of 80% of the cash receipts
2 collected during the preceding fiscal year by the Audit Bureau
3 of the Department under the Use Tax Act, the Service Use Tax
4 Act, the Service Occupation Tax Act, the Retailers' Occupation
5 Tax Act, and associated local occupation and use taxes
6 administered by the Department.

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

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

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

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

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

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

1 assessed and collected in the same manner as any other
2 penalty provided for in this Act.

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

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

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

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

25 Net revenue realized for a month shall be the revenue
26 collected by the State pursuant to this Act, less the amount

1 paid out during that month as refunds to taxpayers for
2 overpayment of liability.

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

11 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
12 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; revised
13 10-31-17.)

14 Section 20. The Retailers' Occupation Tax Act is amended by
15 changing Sections 2-5.5, 2-10, and 3 as follows:

16 (35 ILCS 120/2-5.5)

17 Sec. 2-5.5. Food and drugs sold by not-for-profit
18 organizations; exemption. The Department shall not collect the
19 1% tax imposed on food for human consumption that is to be
20 consumed off the premises where it is sold (other than
21 alcoholic beverages, soft drinks, and food that has been
22 prepared for immediate consumption) and prescription and
23 nonprescription medicines, drugs, medical appliances, female
24 and male condoms, and insulin, urine testing materials,

1 syringes, and needles used by diabetics, for human use from any
2 not-for-profit organization, that sells food in a food
3 distribution program at a price below the retail cost of the
4 food to purchasers who, as a condition of participation in the
5 program, are required to perform community service, located in
6 a county or municipality that notifies the Department, in
7 writing, that the county or municipality does not want the tax
8 to be collected from any of such organizations located in the
9 county or municipality.

10 (Source: P.A. 88-374.)

11 (35 ILCS 120/2-10)

12 Sec. 2-10. Rate of tax. Unless otherwise provided in this
13 Section, the tax imposed by this Act is at the rate of 6.25% of
14 gross receipts from sales of tangible personal property made in
15 the course of business.

16 Beginning on July 1, 2000 and through December 31, 2000,
17 with respect to motor fuel, as defined in Section 1.1 of the
18 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
19 the Use Tax Act, the tax is imposed at the rate of 1.25%.

20 Beginning on August 6, 2010 through August 15, 2010, with
21 respect to sales tax holiday items as defined in Section 2-8 of
22 this Act, the tax is imposed at the rate of 1.25%.

23 Within 14 days after the effective date of this amendatory
24 Act of the 91st General Assembly, each retailer of motor fuel
25 and gasohol shall cause the following notice to be posted in a

1 prominently visible place on each retail dispensing device that
2 is used to dispense motor fuel or gasohol in the State of
3 Illinois: "As of July 1, 2000, the State of Illinois has
4 eliminated the State's share of sales tax on motor fuel and
5 gasohol through December 31, 2000. The price on this pump
6 should reflect the elimination of the tax." The notice shall be
7 printed in bold print on a sign that is no smaller than 4
8 inches by 8 inches. The sign shall be clearly visible to
9 customers. Any retailer who fails to post or maintain a
10 required sign through December 31, 2000 is guilty of a petty
11 offense for which the fine shall be \$500 per day per each
12 retail premises where a violation occurs.

13 With respect to gasohol, as defined in the Use Tax Act, the
14 tax imposed by this Act applies to (i) 70% of the proceeds of
15 sales made on or after January 1, 1990, and before July 1,
16 2003, (ii) 80% of the proceeds of sales made on or after July
17 1, 2003 and on or before July 1, 2017, and (iii) 100% of the
18 proceeds of sales made thereafter. If, at any time, however,
19 the tax under this Act on sales of gasohol, as defined in the
20 Use Tax Act, is imposed at the rate of 1.25%, then the tax
21 imposed by this Act applies to 100% of the proceeds of sales of
22 gasohol made during that time.

23 With respect to majority blended ethanol fuel, as defined
24 in the Use Tax Act, the tax imposed by this Act does not apply
25 to the proceeds of sales made on or after July 1, 2003 and on or
26 before December 31, 2023 but applies to 100% of the proceeds of

1 sales made thereafter.

2 With respect to biodiesel blends, as defined in the Use Tax
3 Act, with no less than 1% and no more than 10% biodiesel, the
4 tax imposed by this Act applies to (i) 80% of the proceeds of
5 sales made on or after July 1, 2003 and on or before December
6 31, 2018 and (ii) 100% of the proceeds of sales made
7 thereafter. If, at any time, however, the tax under this Act on
8 sales of biodiesel blends, as defined in the Use Tax Act, with
9 no less than 1% and no more than 10% biodiesel is imposed at
10 the rate of 1.25%, then the tax imposed by this Act applies to
11 100% of the proceeds of sales of biodiesel blends with no less
12 than 1% and no more than 10% biodiesel made during that time.

13 With respect to 100% biodiesel, as defined in the Use Tax
14 Act, and biodiesel blends, as defined in the Use Tax Act, with
15 more than 10% but no more than 99% biodiesel, the tax imposed
16 by this Act does not apply to the proceeds of sales made on or
17 after July 1, 2003 and on or before December 31, 2023 but
18 applies to 100% of the proceeds of sales made thereafter.

19 With respect to food for human consumption that is to be
20 consumed off the premises where it is sold (other than
21 alcoholic beverages, soft drinks, and food that has been
22 prepared for immediate consumption) and prescription and
23 nonprescription medicines, drugs, medical appliances, female
24 and male condoms, incontinence products, diapers, baby wipes,
25 products classified as Class III medical devices by the United
26 States Food and Drug Administration that are used for cancer

1 treatment pursuant to a prescription, as well as any
2 accessories and components related to those devices,
3 modifications to a motor vehicle for the purpose of rendering
4 it usable by a person with a disability, and insulin, urine
5 testing materials, syringes, and needles used by diabetics, for
6 human use, the tax is imposed at the rate of 1%. For the
7 purposes of this Section, until September 1, 2009: the term
8 "soft drinks" means any complete, finished, ready-to-use,
9 non-alcoholic drink, whether carbonated or not, including but
10 not limited to soda water, cola, fruit juice, vegetable juice,
11 carbonated water, and all other preparations commonly known as
12 soft drinks of whatever kind or description that are contained
13 in any closed or sealed bottle, can, carton, or container,
14 regardless of size; but "soft drinks" does not include coffee,
15 tea, non-carbonated water, infant formula, milk or milk
16 products as defined in the Grade A Pasteurized Milk and Milk
17 Products Act, or drinks containing 50% or more natural fruit or
18 vegetable juice.

19 Notwithstanding any other provisions of this Act,
20 beginning September 1, 2009, "soft drinks" means non-alcoholic
21 beverages that contain natural or artificial sweeteners. "Soft
22 drinks" do not include beverages that contain milk or milk
23 products, soy, rice or similar milk substitutes, or greater
24 than 50% of vegetable or fruit juice by volume.

25 Until August 1, 2009, and notwithstanding any other
26 provisions of this Act, "food for human consumption that is to

1 be consumed off the premises where it is sold" includes all
2 food sold through a vending machine, except soft drinks and
3 food products that are dispensed hot from a vending machine,
4 regardless of the location of the vending machine. Beginning
5 August 1, 2009, and notwithstanding any other provisions of
6 this Act, "food for human consumption that is to be consumed
7 off the premises where it is sold" includes all food sold
8 through a vending machine, except soft drinks, candy, and food
9 products that are dispensed hot from a vending machine,
10 regardless of the location of the vending machine.

11 Notwithstanding any other provisions of this Act,
12 beginning September 1, 2009, "food for human consumption that
13 is to be consumed off the premises where it is sold" does not
14 include candy. For purposes of this Section, "candy" means a
15 preparation of sugar, honey, or other natural or artificial
16 sweeteners in combination with chocolate, fruits, nuts or other
17 ingredients or flavorings in the form of bars, drops, or
18 pieces. "Candy" does not include any preparation that contains
19 flour or requires refrigeration.

20 Notwithstanding any other provisions of this Act,
21 beginning September 1, 2009, "nonprescription medicines and
22 drugs" does not include grooming and hygiene products. For
23 purposes of this Section, "grooming and hygiene products"
24 includes, but is not limited to, soaps and cleaning solutions,
25 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
26 lotions and screens, unless those products are available by

1 prescription only, regardless of whether the products meet the
2 definition of "over-the-counter-drugs". For the purposes of
3 this paragraph, "over-the-counter-drug" means a drug for human
4 use that contains a label that identifies the product as a drug
5 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"
6 label includes:

7 (A) A "Drug Facts" panel; or

8 (B) A statement of the "active ingredient(s)" with a
9 list of those ingredients contained in the compound,
10 substance or preparation.

11 Beginning on the effective date of this amendatory Act of
12 the 98th General Assembly, "prescription and nonprescription
13 medicines and drugs" includes medical cannabis purchased from a
14 registered dispensing organization under the Compassionate Use
15 of Medical Cannabis Pilot Program Act.

16 (Source: P.A. 99-143, eff. 7-27-15; 99-858, eff. 8-19-16;
17 100-22, eff. 7-6-17.)

18 (35 ILCS 120/3) (from Ch. 120, par. 442)

19 (Text of Section before amendment by P.A. 100-363)

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

25 1. The name of the seller;

1 2. His residence address and the address of his
2 principal place of business and the address of the
3 principal place of business (if that is a different
4 address) from which he engages in the business of selling
5 tangible personal property at retail in this State;

6 3. Total amount of receipts received by him during the
7 preceding calendar month or quarter, as the case may be,
8 from sales of tangible personal property, and from services
9 furnished, by him during such preceding calendar month or
10 quarter;

11 4. Total amount received by him during the preceding
12 calendar month or quarter on charge and time sales of
13 tangible personal property, and from services furnished,
14 by him prior to the month or quarter for which the return
15 is filed;

16 5. Deductions allowed by law;

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

20 7. The amount of credit provided in Section 2d of this
21 Act;

22 8. The amount of tax due;

23 9. The signature of the taxpayer; and

24 10. Such other reasonable information as the
25 Department may require.

26 On and after January 1, 2018, except for returns for motor

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

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

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

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

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

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

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

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

3 5. The amount of tax due; and

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

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

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

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

22 If a total amount of less than \$1 is payable, refundable or
23 creditable, such amount shall be disregarded if it is less than
24 50 cents and shall be increased to \$1 if it is 50 cents or more.

25 Beginning October 1, 1993, a taxpayer who has an average
26 monthly tax liability of \$150,000 or more shall make all

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

24 Before August 1 of each year beginning in 1993, the
25 Department shall notify all taxpayers required to make payments
26 by electronic funds transfer. All taxpayers required to make

1 payments by electronic funds transfer shall make those payments
2 for a minimum of one year beginning on October 1.

3 Any taxpayer not required to make payments by electronic
4 funds transfer may make payments by electronic funds transfer
5 with the permission of the Department.

6 All taxpayers required to make payment by electronic funds
7 transfer and any taxpayers authorized to voluntarily make
8 payments by electronic funds transfer shall make those payments
9 in the manner authorized by the Department.

10 The Department shall adopt such rules as are necessary to
11 effectuate a program of electronic funds transfer and the
12 requirements of this Section.

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

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

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

5 If the retailer is otherwise required to file a monthly or
6 quarterly return and if the retailer's average monthly tax
7 liability with the Department does not exceed \$50, the
8 Department may authorize his returns to be filed on an annual
9 basis, with the return for a given year being due by January 20
10 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 retailer may file his return, in the
16 case of any retailer who ceases to engage in a kind of business
17 which makes him responsible for filing returns under this Act,
18 such retailer shall file a final return under this Act with the
19 Department not more than one month after discontinuing such
20 business.

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

26 In addition, with respect to motor vehicles, watercraft,

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

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

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

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

26 The transaction reporting return in the case of watercraft

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

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

1 registration.

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

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

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

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

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

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

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

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

26 Before October 1, 2000, if the taxpayer's average monthly

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

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

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

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

23 The provisions of this paragraph apply before October 1,
24 2001. Without regard to whether a taxpayer is required to make
25 quarter monthly payments as specified above, any taxpayer who
26 is required by Section 2d of this Act to collect and remit

1 prepaid taxes and has collected prepaid taxes which average in
2 excess of \$25,000 per month during the preceding 2 complete
3 calendar quarters, shall file a return with the Department as
4 required by Section 2f and shall make payments to the
5 Department on or before the 7th, 15th, 22nd and last day of the
6 month during which such liability is incurred. If the month
7 during which such tax liability is incurred began prior to
8 September 1, 1985 (the effective date of Public Act 84-221),
9 each payment shall be in an amount not less than 22.5% of the
10 taxpayer's actual liability under Section 2d. If the month
11 during which such tax liability is incurred begins on or after
12 January 1, 1986, each payment shall be in an amount equal to
13 22.5% of the taxpayer's actual liability for the month or 27.5%
14 of the taxpayer's liability for the same calendar month of the
15 preceding calendar year. If the month during which such tax
16 liability is incurred begins on or after January 1, 1987, each
17 payment shall be in an amount equal to 22.5% of the taxpayer's
18 actual liability for the month or 26.25% of the taxpayer's
19 liability for the same calendar month of the preceding year.
20 The amount of such quarter monthly payments shall be credited
21 against the final tax liability of the taxpayer's return for
22 that month filed under this Section or Section 2f, as the case
23 may be. Once applicable, the requirement of the making of
24 quarter monthly payments to the Department pursuant to this
25 paragraph shall continue until such taxpayer's average monthly
26 prepaid tax collections during the preceding 2 complete

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

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

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

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

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

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

12 Beginning January 1, 1990, each month the Department shall
13 pay into the Local Government Tax Fund, a special fund in the
14 State treasury which is hereby created, the net revenue
15 realized for the preceding month from the 1% tax on sales of
16 food for human consumption which is to be consumed off the
17 premises where it is sold (other than alcoholic beverages, soft
18 drinks and food which has been prepared for immediate
19 consumption) and prescription female and male condoms,
20 incontinence products, diapers, baby wipes, and
21 nonprescription medicines, drugs, medical appliances, products
22 classified as Class III medical devices by the United States
23 Food and Drug Administration that are used for cancer treatment
24 pursuant to a prescription, as well as any accessories and
25 components related to those devices, and insulin, urine testing
26 materials, syringes and needles used by diabetics.

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

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

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

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

26 Beginning October 1, 2009, each month the Department shall

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

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

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

1 payment by the fund and the average monthly revenues deposited
2 into the fund, excluding payments made pursuant to this
3 paragraph.

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

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

1 "Annual Specified Amount" means the amounts specified below for
2 fiscal years 1986 through 1993:

3	Fiscal Year	Annual Specified Amount
4	1986	\$54,800,000
5	1987	\$76,650,000
6	1988	\$80,480,000
7	1989	\$88,510,000
8	1990	\$115,330,000
9	1991	\$145,470,000
10	1992	\$182,730,000
11	1993	\$206,520,000;

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

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

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

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

	Fiscal Year	Total Deposit
21		
22	1993	\$0
23	1994	53,000,000
24	1995	58,000,000
25	1996	61,000,000

1	1997	64,000,000
2	1998	68,000,000
3	1999	71,000,000
4	2000	75,000,000
5	2001	80,000,000
6	2002	93,000,000
7	2003	99,000,000
8	2004	103,000,000
9	2005	108,000,000
10	2006	113,000,000
11	2007	119,000,000
12	2008	126,000,000
13	2009	132,000,000
14	2010	139,000,000
15	2011	146,000,000
16	2012	153,000,000
17	2013	161,000,000
18	2014	170,000,000
19	2015	179,000,000
20	2016	189,000,000
21	2017	199,000,000
22	2018	210,000,000
23	2019	221,000,000
24	2020	233,000,000
25	2021	246,000,000
26	2022	260,000,000

1	2023	275,000,000
2	2024	275,000,000
3	2025	275,000,000
4	2026	279,000,000
5	2027	292,000,000
6	2028	307,000,000
7	2029	322,000,000
8	2030	338,000,000
9	2031	350,000,000
10	2032	350,000,000

11 and

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

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

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

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

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

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

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

26 The Department may, upon separate written notice to a

1 taxpayer, require the taxpayer to prepare and file with the
2 Department on a form prescribed by the Department within not
3 less than 60 days after receipt of the notice an annual
4 information return for the tax year specified in the notice.
5 Such annual return to the Department shall include a statement
6 of gross receipts as shown by the retailer's last Federal
7 income tax return. If the total receipts of the business as
8 reported in the Federal income tax return do not agree with the
9 gross receipts reported to the Department of Revenue for the
10 same period, the retailer shall attach to his annual return a
11 schedule showing a reconciliation of the 2 amounts and the
12 reasons for the difference. The retailer's annual return to the
13 Department shall also disclose the cost of goods sold by the
14 retailer during the year covered by such return, opening and
15 closing inventories of such goods for such year, costs of goods
16 used from stock or taken from stock and given away by the
17 retailer during such year, payroll information of the
18 retailer's business during such year and any additional
19 reasonable information which the Department deems would be
20 helpful in determining the accuracy of the monthly, quarterly
21 or annual returns filed by such retailer as provided for in
22 this Section.

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

26 (i) Until January 1, 1994, the taxpayer shall be liable

1 for a penalty equal to 1/6 of 1% of the tax due from such
2 taxpayer under this Act during the period to be covered by
3 the annual return for each month or fraction of a month
4 until such return is filed as required, the penalty to be
5 assessed and collected in the same manner as any other
6 penalty provided for in this Act.

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

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

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

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

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

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

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

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

1 the month during which the event with retail sales was held.
2 Any person who fails to file a report required by this Section
3 commits a business offense and is subject to a fine not to
4 exceed \$250.

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

25 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
26 99-933, eff. 1-27-17; 100-303, eff. 8-24-17.)

1 (Text of Section after amendment by P.A. 100-363)

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

7 1. The name of the seller;

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

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

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

23 5. Deductions allowed by law;

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

1 which the tax is imposed;

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

4 8. The amount of tax due;

5 9. The signature of the taxpayer; and

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

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

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

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

24 Prior to October 1, 2003, and on and after September 1,
25 2004 a retailer may accept a Manufacturer's Purchase Credit
26 certification from a purchaser in satisfaction of Use Tax as

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

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

- 26 1. The name of the seller;

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

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

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

11 5. The amount of tax due; and

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

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

1 Liquor Control Act of 1934.

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

1 this paragraph, the term "electronic means" includes, but is
2 not limited to, the use of a secure Internet website, e-mail,
3 or facsimile.

4 If a total amount of less than \$1 is payable, refundable or
5 creditable, such amount shall be disregarded if it is less than
6 50 cents and shall be increased to \$1 if it is 50 cents or more.

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

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

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

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

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

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

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

1 less than 50 cents.

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

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

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

22 Notwithstanding any other provision in this Act concerning
23 the time within which a retailer may file his return, in the
24 case of any retailer who ceases to engage in a kind of business
25 which makes him responsible for filing returns under this Act,
26 such retailer shall file a final return under this Act with the

1 Department not more than one month after discontinuing such
2 business.

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

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

1 this Section, "watercraft" means a Class 2, Class 3, or Class 4
2 watercraft as defined in Section 3-2 of the Boat Registration
3 and Safety Act, a personal watercraft, or any boat equipped
4 with an inboard motor.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

20 Beginning January 1, 1990, each month the Department shall
21 pay into the Local Government Tax Fund, a special fund in the
22 State treasury which is hereby created, the net revenue
23 realized for the preceding month from the 1% tax on sales of
24 food for human consumption which is to be consumed off the
25 premises where it is sold (other than alcoholic beverages, soft
26 drinks and food which has been prepared for immediate

1 consumption) female and male condoms, incontinence products,
2 diapers, baby wipes, and prescription and nonprescription
3 medicines, drugs, medical appliances, products classified as
4 Class III medical devices by the United States Food and Drug
5 Administration that are used for cancer treatment pursuant to a
6 prescription, as well as any accessories and components related
7 to those devices, and insulin, urine testing materials,
8 syringes and needles used by diabetics.

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

14 Beginning August 1, 2000, each month the Department shall
15 pay into the County and Mass Transit District Fund 20% of the
16 net revenue realized for the preceding month from the 1.25%
17 rate on the selling price of motor fuel and gasohol. Beginning
18 September 1, 2010, each month the Department shall pay into the
19 County and Mass Transit District Fund 20% of the net revenue
20 realized for the preceding month from the 1.25% rate on the
21 selling price of sales tax holiday items.

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

26 Beginning August 1, 2000, each month the Department shall

1 pay into the Local Government Tax Fund 80% of the net revenue
2 realized for the preceding month from the 1.25% rate on the
3 selling price of motor fuel and gasohol. Beginning September 1,
4 2010, each month the Department shall pay into the Local
5 Government Tax Fund 80% of the net revenue realized for the
6 preceding month from the 1.25% rate on the selling price of
7 sales tax holiday items.

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

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

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

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

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

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

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

11	Fiscal Year	Annual Specified Amount
12	1986	\$54,800,000
13	1987	\$76,650,000
14	1988	\$80,480,000
15	1989	\$88,510,000
16	1990	\$115,330,000
17	1991	\$145,470,000
18	1992	\$182,730,000
19	1993	\$206,520,000;

20 and means the Certified Annual Debt Service Requirement (as
21 defined in Section 13 of the Build Illinois Bond Act) or the
22 Tax Act Amount, whichever is greater, for fiscal year 1994 and
23 each fiscal year thereafter; and further provided, that if on
24 the last business day of any month the sum of (1) the Tax Act
25 Amount required to be deposited into the Build Illinois Bond
26 Account in the Build Illinois Fund during such month and (2)

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

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

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

1 Retailers' Occupation Tax Act into the McCormick Place
2 Expansion Project Fund in the specified fiscal years.

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

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

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

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

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

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

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

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

1 and use taxes administered by the Department.

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

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

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

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

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

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

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

26 The chief executive officer, proprietor, owner or highest

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

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

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

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

23 For greater simplicity of administration, manufacturers,
24 importers and wholesalers whose products are sold at retail in
25 Illinois by numerous retailers, and who wish to do so, may
26 assume the responsibility for accounting and paying to the

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

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

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

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

15 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
16 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.
17 7-1-18; revised 10-27-17.)

18 Section 95. No acceleration or delay. Where this Act makes
19 changes in a statute that is represented in this Act by text
20 that is not yet or no longer in effect (for example, a Section
21 represented by multiple versions), the use of that text does
22 not accelerate or delay the taking effect of (i) the changes
23 made by this Act or (ii) provisions derived from any other
24 Public Act.