



Sen. Sara Feigenholtz

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1 AMENDMENT TO HOUSE BILL 3393

2 AMENDMENT NO. _____. Amend House Bill 3393 by replacing
3 everything after the enacting clause with the following:

4 "Article 1.

5 Section 1-1. This Act may be referred to as the COVID-19
6 Pandemic Hospitality Recovery Act.

7 Section 1-5. The Liquor Control Act of 1934 is amended by
8 changing Sections 6-5 and 6-28.8 and by adding Section 6-6.65
9 as follows:

10 (235 ILCS 5/6-5) (from Ch. 43, par. 122)

11 Sec. 6-5. Except as otherwise provided in this Section, it
12 is unlawful for any person having a retailer's license or any
13 officer, associate, member, representative or agent of such
14 licensee to accept, receive or borrow money, or anything else

1 of value, or accept or receive credit (other than merchandising
2 credit in the ordinary course of business for a period not to
3 exceed 30 days) directly or indirectly from any manufacturer,
4 importing distributor or distributor of alcoholic liquor, or
5 from any person connected with or in any way representing, or
6 from any member of the family of, such manufacturer, importing
7 distributor, distributor or wholesaler, or from any
8 stockholders in any corporation engaged in manufacturing,
9 distributing or wholesaling of such liquor, or from any
10 officer, manager, agent or representative of said
11 manufacturer. Except as provided below, it is unlawful for any
12 manufacturer or distributor or importing distributor to give or
13 lend money or anything of value, or otherwise loan or extend
14 credit (except such merchandising credit) directly or
15 indirectly to any retail licensee or to the manager,
16 representative, agent, officer or director of such licensee. A
17 manufacturer, distributor or importing distributor may furnish
18 free advertising, posters, signs, brochures, hand-outs, or
19 other promotional devices or materials to any unit of
20 government owning or operating any auditorium, exhibition
21 hall, recreation facility or other similar facility holding a
22 retailer's license, provided that the primary purpose of such
23 promotional devices or materials is to promote public events
24 being held at such facility. A unit of government owning or
25 operating such a facility holding a retailer's license may
26 accept such promotional devices or materials designed

1 primarily to promote public events held at the facility. No
2 retail licensee delinquent beyond the 30 day period specified
3 in this Section shall solicit, accept or receive credit,
4 purchase or acquire alcoholic liquors, directly or indirectly
5 from any other licensee, and no manufacturer, distributor or
6 importing distributor shall knowingly grant or extend credit,
7 sell, furnish or supply alcoholic liquors to any such
8 delinquent retail licensee; provided that the purchase price of
9 all beer sold to a retail licensee shall be paid by the retail
10 licensee in cash on or before delivery of the beer, and unless
11 the purchase price payable by a retail licensee for beer sold
12 to him in returnable bottles shall expressly include a charge
13 for the bottles and cases, the retail licensee shall, on or
14 before delivery of such beer, pay the seller in cash a deposit
15 in an amount not less than the deposit required to be paid by
16 the distributor to the brewer; but where the brewer sells
17 direct to the retailer, the deposit shall be an amount no less
18 than that required by the brewer from his own distributors; and
19 provided further, that in no instance shall this deposit be
20 less than 50 cents for each case of beer in pint or smaller
21 bottles and 60 cents for each case of beer in quart or
22 half-gallon bottles; and provided further, that the purchase
23 price of all beer sold to an importing distributor or
24 distributor shall be paid by such importing distributor or
25 distributor in cash on or before the 15th day (Sundays and
26 holidays excepted) after delivery of such beer to such

1 purchaser; and unless the purchase price payable by such
2 importing distributor or distributor for beer sold in
3 returnable bottles and cases shall expressly include a charge
4 for the bottles and cases, such importing distributor or
5 distributor shall, on or before the 15th day (Sundays and
6 holidays excepted) after delivery of such beer to such
7 purchaser, pay the seller in cash a required amount as a
8 deposit to assure the return of such bottles and cases. Nothing
9 herein contained shall prohibit any licensee from crediting or
10 refunding to a purchaser the actual amount of money paid for
11 bottles, cases, kegs or barrels returned by the purchaser to
12 the seller or paid by the purchaser as a deposit on bottles,
13 cases, kegs or barrels, when such containers or packages are
14 returned to the seller. Nothing herein contained shall prohibit
15 any manufacturer, importing distributor or distributor from
16 extending usual and customary credit for alcoholic liquor sold
17 to customers or purchasers who live in or maintain places of
18 business outside of this State when such alcoholic liquor is
19 actually transported and delivered to such points outside of
20 this State.

21 A manufacturer, distributor, or importing distributor may
22 furnish free social media advertising to a retail licensee if
23 the social media advertisement does not contain the retail
24 price of any alcoholic liquor and the social media
25 advertisement complies with any applicable rules or
26 regulations issued by the Alcohol and Tobacco Tax and Trade

1 Bureau of the United States Department of the Treasury. A
2 manufacturer, distributor, or importing distributor may list
3 the names of one or more unaffiliated retailers in the
4 advertisement of alcoholic liquor through social media.
5 Nothing in this Section shall prohibit a retailer from
6 communicating with a manufacturer, distributor, or importing
7 distributor on social media or sharing media on the social
8 media of a manufacturer, distributor, or importing
9 distributor. A retailer may request free social media
10 advertising from a manufacturer, distributor, or importing
11 distributor. Nothing in this Section shall prohibit a
12 manufacturer, distributor, or importing distributor from
13 sharing, reposting, or otherwise forwarding a social media post
14 by a retail licensee, so long as the sharing, reposting, or
15 forwarding of the social media post does not contain the retail
16 price of any alcoholic liquor. No manufacturer, distributor, or
17 importing distributor shall pay or reimburse a retailer,
18 directly or indirectly, for any social media advertising
19 services, except as specifically permitted in this Act. No
20 retailer shall accept any payment or reimbursement, directly or
21 indirectly, for any social media advertising services offered
22 by a manufacturer, distributor, or importing distributor,
23 except as specifically permitted in this Act. For the purposes
24 of this Section, "social media" means a service, platform, or
25 site where users communicate with one another and share media,
26 such as pictures, videos, music, and blogs, with other users

1 free of charge.

2 No right of action shall exist for the collection of any
3 claim based upon credit extended to a distributor, importing
4 distributor or retail licensee contrary to the provisions of
5 this Section.

6 Every manufacturer, importing distributor and distributor
7 shall submit or cause to be submitted, to the State Commission,
8 in triplicate, not later than Thursday of each calendar week, a
9 verified written list of the names and respective addresses of
10 each retail licensee purchasing spirits or wine from such
11 manufacturer, importing distributor or distributor who, on the
12 first business day of that calendar week, was delinquent beyond
13 the above mentioned permissible merchandising credit period of
14 30 days; or, if such is the fact, a verified written statement
15 that no retail licensee purchasing spirits or wine was then
16 delinquent beyond such permissible merchandising credit period
17 of 30 days.

18 Every manufacturer, importing distributor and distributor
19 shall submit or cause to be submitted, to the State Commission,
20 in triplicate, a verified written list of the names and
21 respective addresses of each previously reported delinquent
22 retail licensee who has cured such delinquency by payment,
23 which list shall be submitted not later than the close of the
24 second full business day following the day such delinquency was
25 so cured.

26 Such written verified reports required to be submitted by

1 this Section shall be posted by the State Commission in each of
2 its offices in places available for public inspection not later
3 than the day following receipt thereof by the Commission. The
4 reports so posted shall constitute notice to every
5 manufacturer, importing distributor and distributor of the
6 information contained therein. Actual notice to manufacturers,
7 importing distributors and distributors of the information
8 contained in any such posted reports, however received, shall
9 also constitute notice of such information.

10 The 30 day merchandising credit period allowed by this
11 Section shall commence with the day immediately following the
12 date of invoice and shall include all successive days including
13 Sundays and holidays to and including the 30th successive day.

14 In addition to other methods allowed by law, payment by
15 check or credit card during the period for which merchandising
16 credit may be extended under the provisions of this Section
17 shall be considered payment. All checks received in payment for
18 alcoholic liquor shall be promptly deposited for collection. A
19 post dated check or a check dishonored on presentation for
20 payment shall not be deemed payment.

21 A credit card payment in dispute by a retailer shall not be
22 deemed payment, and the debt uncured for merchandising credit
23 shall be reported as delinquent. Nothing in this Section shall
24 prevent a distributor, self-distributing manufacturer, or
25 importing distributor from assessing a usual and customary
26 transaction fee representative of the actual finance charges

1 incurred for processing a credit card payment. This transaction
2 fee shall be disclosed on the invoice. It shall be considered
3 unlawful for a distributor, importing distributor, or
4 self-distributing manufacturer to waive finance charges for
5 retailers.

6 A retail licensee shall not be deemed to be delinquent in
7 payment for any alleged sale to him of alcoholic liquor when
8 there exists a bona fide dispute between such retailer and a
9 manufacturer, importing distributor or distributor with
10 respect to the amount of indebtedness existing because of such
11 alleged sale. A retail licensee shall not be deemed to be
12 delinquent under this provision and 11 Ill. Adm. Code 100.90
13 until 30 days after the date on which the region in which the
14 retail licensee is located enters Phase 4 of the Governor's
15 Restore Illinois Plan as issued on May 5, 2020.

16 A delinquent retail licensee who engages in the retail
17 liquor business at 2 or more locations shall be deemed to be
18 delinquent with respect to each such location.

19 The license of any person who violates any provision of
20 this Section shall be subject to suspension or revocation in
21 the manner provided by this Act.

22 If any part or provision of this Article or the application
23 thereof to any person or circumstances shall be adjudged
24 invalid by a court of competent jurisdiction, such judgment
25 shall be confined by its operation to the controversy in which
26 it was mentioned and shall not affect or invalidate the

1 remainder of this Article or the application thereof to any
2 other person or circumstance and to this and the provisions of
3 this Article are declared severable.

4 (Source: P.A. 101-631, eff. 6-2-20.)

5 (235 ILCS 5/6-6.65 new)

6 Sec. 6-6.65. Items of value; permitted, limited. The
7 General Assembly understands that Illinois restaurants and
8 on-premise retail licensees have been hard hit by the COVID-19
9 pandemic and are in dire need of assistance to adjust their
10 operations to the impacts of COVID-19 and adherence to
11 Illinois' public health and safety measures during the
12 challenging months ahead while indoor dining is suspended and
13 outdoor dining is substantially inhibited by the environmental
14 factors beyond human control. This Section 6-6.5 is a limited
15 exception to the otherwise prohibited giving or furnishing of
16 money, items or things of value to retail license holders as
17 contained in Sections 6-5 and 6-6 of this Act and such activity
18 is limited to this temporary and emergency assistance to retail
19 licensees during this COVID-19 pandemic until December 31,
20 2021.

21 (a) Manufacturers, non-resident dealers, foreign
22 importers, distributors, or importing distributors may donate
23 money or COVID-19-related improvements, fixtures, and
24 equipment to an entity exempt from federal income taxes under
25 Section 501 of the Internal Revenue Code with the intent that

1 eligible restaurants or retail licensees will apply for and
2 acquire these COVID-19-related improvements, fixtures, and
3 equipment for their use in their operations during the current
4 COVID-19 pandemic. COVID-19-related improvements, fixtures,
5 and equipment shall be limited to the equipment and fixtures
6 that allow a retail license holder to comply with social
7 distancing guidelines, expand take-out/delivery operations, or
8 accommodate outdoor dining, such as plexiglass barriers or
9 partitions, signage promoting social distancing and hygiene
10 protocols, heaters, heat lamps, weatherization upgrades, and
11 insulated delivery bags; improvements that allow restaurants
12 to continue operating, such as food heaters for to-go orders,
13 and purchasing personal protective equipment and sanitation
14 supplies necessitated by the pandemic in order that retail
15 licensees can continue operating; and COVID-19-related
16 business improvements like patio heaters or contactless
17 technology.

18 (b) Retail license holders may accept temporary donations,
19 pursuant to subsection (g), of COVID-19-related improvements,
20 fixtures, and equipment from an entity exempt from federal
21 income taxes under Section 501 of the Internal Revenue Code
22 donated to the entity by Illinois licensed manufacturers,
23 non-resident dealers, foreign importers, distributors, or
24 importing distributors under this Section in order to continue
25 to operate safely and stay in business during this
26 unprecedented time, provided the retail licensee meets the

1 eligibility requirement of this Act. Eligible businesses
2 consist of Illinois restaurants and on-premise retail license
3 holders that: (i) are engaged in providing food or beverage
4 services and wherein meals or beverages are prepared
5 on-premises to patrons who traditionally order and are served
6 while seated; (ii) meet the definition of a "retailer" as
7 defined in Section 1-3.17, including "hotels" as defined in
8 Section 1-3.25; and (iii) can demonstrate through an
9 application process to the entity exempt from federal income
10 taxes under Section 501 of the Internal Revenue Code they have
11 experienced financial hardship due to COVID-19.

12 (c) Nothing in this Section permits a manufacturer,
13 non-resident dealer, foreign importer, distributor, or
14 importing distributor to make a direct loan or sale of
15 furniture, fixtures or equipment to any retailer not otherwise
16 permitted in this Act. No retailer shall accept any donation,
17 loan or sale of furniture, or fixture or equipment from any
18 manufacturer, non-resident dealer, foreign importer,
19 distributor, or importing distributor, not otherwise
20 specifically authorized in this Act.

21 (d) Any entity exempt from federal income taxes under
22 Section 501 of the Internal Revenue Code, including, without
23 limitation, charities, government entities, advocacy groups,
24 business leagues, or chambers of commerce and nonprofit
25 organizations that promote social welfare may accept monetary
26 donations or COVID-19-related improvements, fixtures, and

1 equipment to eligible retail licensees in accordance with this
2 Section. The entity exempt from federal income taxes under
3 Section 501 of the Internal Revenue Code shall not give cash
4 grants or cash donations to license holders.

5 (e) No officer, director, or owner of a license holder or
6 member of the restaurant, beverage, or liquor industry may
7 serve on the board of directors of the entity exempt from
8 federal income taxes under Section 501 of the Internal Revenue
9 Code.

10 (f) Any manufacturer, non-resident dealer, foreign
11 importer, distributor, or importing distributor and their
12 agents that donate to an entity exempt from federal income
13 taxes under Section 501 of the Internal Revenue Code with the
14 intent that the entity will provide COVID-19 mitigation relief
15 hereunder shall be solely responsible to maintain accurate
16 books and records of all donations made pursuant to this
17 Section. The manufacturer, non-resident dealer, foreign
18 importer, distributor, or importing distributor, or their
19 agents, must submit those books and records upon request for
20 inspection by the State Commission. Failure to keep such
21 records shall render the manufacturer, non-resident dealer,
22 foreign importer, distributor, or importing distributor
23 ineligible for the privileges contained within this Section.
24 All such records shall be maintained for a period of 3 years.

25 (g) Nothing in this Section shall permit the restaurant
26 business to accept or retain any donated COVID-19-related

1 improvements, fixtures, and equipment hereunder later than
2 December 31, 2021. It shall be the sole responsibility of the
3 retail licensee or its agent to return any donated
4 COVID-19-related improvements, fixtures, and equipment to the
5 entity exempt from federal income taxes under Section 501 of
6 the Internal Revenue Code on or before December 31, 2021.

7 (h) The entity exempt from federal income taxes under
8 Section 501 of the Internal Revenue Code is permitted to sell
9 the COVID-19-related improvements, fixtures, and equipment to
10 retail licensee only if: (i) the COVID-19-related
11 improvements, fixtures, and equipment are purchased from the
12 entity exempt from federal income taxes under Section 501 of
13 the Internal Revenue Code at fair market value; (ii) full
14 payment is made by the retail licensee to the entity exempt
15 from federal income taxes under Section 501 of the Internal
16 Revenue Code no later than December 31, 2021; and (iii) proper
17 books and records of the transaction are maintained by the
18 licensee, or its agent, and are available for inspection upon
19 request by the State Commission. All such records shall be
20 maintained by the license holder, or their agent, for a period
21 of 3 years.

22 (i) A manufacturer of beer, wine, or spirits that enters
23 into an agreement with a non-profit organization for purposes
24 of this Section shall not: (i) require a distributor or
25 importing distributor of beer, wine, or spirits to contribute
26 marketing, advertising, or other funds or COVID-19-related

1 improvements, fixtures, or equipment, for control or
2 expenditure by the manufacturer, unless the distributor or
3 importing distributor has agreed, in writing and in advance, to
4 spend or contribute the distributor's or importing
5 distributor's funds or provide COVID-19-related improvements,
6 fixtures, or equipment for a specified marketing, charitable
7 contribution, or any similar contribution, including
8 COVID-19-related improvements, fixtures, and equipment; or
9 (ii) require a distributor or importing distributor of beer,
10 wine, or spirits to deliver or pick up from any retail
11 licensee, their agent, or non-profit organization any items,
12 including COVID-19-related improvements, fixtures, equipment,
13 or any other items, the giving, sale, leasing, or otherwise
14 furnishing of which is an item of value pursuant to Section 6-5
15 or 6-6 of this Act.

16 A manufacturer of beer, wine, or spirits that receives
17 consent pursuant to this subsection shall maintain for 3 years
18 sufficient books and records regarding the expenditure of any
19 funds that reflect the manufacturer's expenditure of any
20 marketing or charitable contribution, including
21 COVID-19-related improvements, fixtures, or equipment, or any
22 similar contribution.

23 (j) It shall be the sole obligation of the retail licensee
24 to return and deliver any equipment the retailer temporarily
25 receives pursuant to this Section. Failure to comply with this
26 Section shall result in a fine against the retail licensee or

1 the suspension or revocation of the retail license as
2 determined by the State Commission. Any fines or penalties for
3 failure to return or purchase donated improvements, fixtures,
4 or equipment on or before December 31, 2021 shall be assessed
5 against the license holder by the State Commission.

6 (k) For purposes of this Section, branding on donated
7 improvements, fixtures, merchandise, and equipment is
8 prohibited.

9 (235 ILCS 5/6-28.8)

10 (Section scheduled to be repealed on June 2, 2021)

11 Sec. 6-28.8. Delivery and carry out of mixed drinks
12 permitted.

13 (a) In this Section:

14 "Cocktail" or "mixed drink" means any beverage obtained by
15 combining ingredients alcoholic in nature, whether brewed,
16 fermented, or distilled, with ingredients non-alcoholic in
17 nature, such as fruit juice, lemonade, cream, or a carbonated
18 beverage.

19 "Original container" means, for the purposes of this
20 Section only, a container that is filled, sealed, and secured
21 by a retail licensee's employee at the retail licensee's
22 location with a tamper-evident lid or cap.

23 "Sealed container" means a rigid container that contains a
24 mixed drink or a single serving of wine, is new, has never been
25 used, has a secured lid or cap designed to prevent consumption

1 without removal of the lid or cap, and is tamper-evident.
2 "Sealed container" does not include a container with a lid with
3 sipping holes or openings for straws or a container made of
4 plastic, paper, or polystyrene foam.

5 "Tamper-evident" means a lid or cap that has been sealed
6 with tamper-evident covers, including, but not limited to, wax
7 dip or heat shrink wrap.

8 (b) A cocktail, ~~or~~ mixed drink, or single serving of wine
9 placed in a sealed container by a retail licensee at the retail
10 licensee's location may be transferred and sold for
11 off-premises consumption if the following requirements are
12 met:

13 (1) the cocktail is transferred within the licensed
14 premises, by a curbside pickup, or by delivery by an
15 employee of the retail licensee who:

16 (A) has been trained in accordance with Section
17 6-27.1 at the time of the sale;

18 (B) is at least 21 years of age; and

19 (C) upon delivery, verifies the age of the person
20 to whom the cocktail or single serving of wine is being
21 delivered;

22 (2) if the employee delivering the cocktail or single
23 serving of wine is not able to safely verify a person's age
24 or level of intoxication upon delivery, the employee shall
25 cancel the sale of alcohol and return the product to the
26 retail license holder;

1 (3) the sealed container is placed in the trunk of the
2 vehicle or if there is no trunk, in the vehicle's rear
3 compartment that is not readily accessible to the passenger
4 area;

5 (4) the sealed container shall be affixed with a label
6 or tag that contains the following information:

7 (A) the cocktail or mixed drink ingredients, type,
8 and name of the alcohol;

9 (B) the name, license number, and address of the
10 retail licensee that filled the original container and
11 sold the product;

12 (C) the volume of the cocktail, ~~or~~ mixed drink, or
13 single serving of wine in the sealed container; and

14 (D) the sealed container was filled less than 7
15 days before the date of sale.

16 (c) Third-party delivery services are not permitted to
17 deliver cocktails and mixed drinks under this Section.

18 (d) If there is an executive order of the Governor in
19 effect during a disaster, the employee delivering the mixed
20 drink, ~~or~~ cocktail, or single serving of wine must comply with
21 any requirements of that executive order, including, but not
22 limited to, wearing gloves and a mask and maintaining
23 distancing requirements when interacting with the public.

24 (e) Delivery or carry out of a cocktail, ~~or~~ mixed drink, or
25 single serving of wine is prohibited if:

26 (1) a third party delivers the cocktail or mixed drink;

1 (2) a container of a mixed drink, ~~or~~ cocktail, or
2 single serving of wine is not tamper-evident and sealed;

3 (3) a container of a mixed drink, ~~or~~ cocktail, or
4 single serving of wine is transported in the passenger area
5 of a vehicle;

6 (4) a mixed drink, ~~or~~ cocktail, or single serving of
7 wine is delivered by a person or to a person who is under
8 the age of 21; or

9 (5) the person delivering a mixed drink, ~~or~~ cocktail,
10 or single serving of wine fails to verify the age of the
11 person to whom the mixed drink or cocktail is being
12 delivered.

13 (f) Violations of this Section shall be subject to any
14 applicable penalties, including, but not limited to, the
15 penalties specified under Section 11-502 of the Illinois
16 Vehicle Code.

17 (f-5) This Section is not intended to prohibit or preempt
18 the ability of a brew pub, tap room, or distilling pub to
19 continue to temporarily deliver alcoholic liquor pursuant to
20 guidance issued by the State Commission on March 19, 2020
21 entitled "Illinois Liquor Control Commission, COVID-19 Related
22 Actions, Guidance on Temporary Delivery of Alcoholic Liquor".
23 This Section shall only grant authorization to holders of State
24 of Illinois retail liquor licenses but not to licensees that
25 simultaneously hold any licensure or privilege to manufacture
26 alcoholic liquors within or outside of the State of Illinois.

1 (g) This Section is not a denial or limitation of home rule
2 powers and functions under Section 6 of Article VII of the
3 Illinois Constitution.

4 (h) This Section is repealed on January 1, 2024 ~~one year~~
5 ~~after the effective date of this amendatory Act of the 101st~~
6 ~~General Assembly.~~

7 (Source: P.A. 101-631, eff. 6-2-20.)

8 Article 5.

9 Section 5-5. The Use Tax Act is amended by changing Section
10 9 as follows:

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

12 Sec. 9. Returns; distribution of proceeds.

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

1 the tax and supplying data to the Department on request. The
2 discount under this Section is not allowed for the 1.25%
3 portion of taxes paid on aviation fuel that is subject to the
4 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
5 47133. In the case of retailers who report and pay the tax on a
6 transaction by transaction basis, as provided in this Section,
7 such discount shall be taken with each such tax remittance
8 instead of when such retailer files his periodic return. The
9 discount allowed under this Section is allowed only for returns
10 that are filed in the manner required by this Act. The
11 Department may disallow the discount for retailers whose
12 certificate of registration is revoked at the time the return
13 is filed, but only if the Department's decision to revoke the
14 certificate of registration has become final. A retailer need
15 not remit that part of any tax collected by him to the extent
16 that he is required to remit and does remit the tax imposed by
17 the Retailers' Occupation Tax Act, with respect to the sale of
18 the same property.

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

1 the selling price actually received during such tax return
2 period.

3 (c) Except as provided in this Section, on or before the
4 twentieth day of each calendar month, such retailer shall file
5 a return for the preceding calendar month. Such return shall be
6 filed on forms prescribed by the Department and shall furnish
7 such information as the Department may reasonably require. On
8 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 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 the business of selling tangible

1 personal property at retail in this State;

2 3. The total amount of taxable receipts received by him
3 during the preceding calendar month from sales of tangible
4 personal property by him during such preceding calendar
5 month, including receipts from charge and time sales, but
6 less all deductions allowed 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 (d) Each retailer required or authorized to collect the tax
14 imposed by this Act on aviation fuel sold at retail in this
15 State during the preceding calendar month shall, instead of
16 reporting and paying tax on aviation fuel as otherwise required
17 by this Section, report and pay such tax on a separate aviation
18 fuel tax return. The requirements related to the return shall
19 be as otherwise provided in this Section. Notwithstanding any
20 other provisions of this Act to the contrary, retailers
21 collecting tax on aviation fuel shall file all aviation fuel
22 tax returns and shall make all aviation fuel tax payments by
23 electronic means in the manner and form required by the
24 Department. For purposes of this Section, "aviation fuel" means
25 jet fuel and aviation gasoline.

26 (e) If a taxpayer fails to sign a return within 30 days

1 after the proper notice and demand for signature by the
2 Department, the return shall be considered valid and any amount
3 shown to be due on the return shall be deemed assessed.

4 (f) Notwithstanding any other provision of this Act to the
5 contrary, retailers subject to tax on cannabis shall file all
6 cannabis tax returns and shall make all cannabis tax payments
7 by electronic means in the manner and form required by the
8 Department.

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

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

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

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

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

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

23 (h) Before October 1, 2000, if the taxpayer's average
24 monthly tax liability to the Department under this Act, the
25 Retailers' Occupation Tax Act, the Service Occupation Tax Act,
26 the Service Use Tax Act was \$10,000 or more during the

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

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

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

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

14 (i) Notwithstanding any other provision of law, if the
15 taxpayer is engaged in business in the industry identified
16 under Subsector 722 of the North American Industry
17 Classification System (NAICS) entitled "Food Services and
18 Drinking Places" (i.e., businesses with a NAICS Code of 722),
19 then, beginning on February 1, 2021 and continuing through June
20 31, 2021, the obligation to make payments on or before the 7th,
21 15th, 22nd and last day of the month as provided in subsection
22 (h) shall be suspended, and the taxpayer may choose instead to
23 make payments on or before the 20th day of each calendar month
24 as provided in subsection (c).

25 (j) If any such payment provided for in this Section
26 exceeds the taxpayer's liabilities under this Act, the

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

26 (k) If the retailer is otherwise required to file a monthly

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

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

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

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

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

25 In addition, with respect to motor vehicles, watercraft,
26 aircraft, and trailers that are required to be registered with

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

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 (p) No retailer's failure or refusal to remit tax under
26 this 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 (g) 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 (r) Any retailer filing a return under this Section shall
16 also include (for the purpose of paying tax thereon) the total
17 tax 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 (s) If experience indicates such action to be practicable,
24 the 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 (t) Where the retailer has more than one business
4 registered with the Department under separate registration
5 under this Act, such retailer may not file each return that is
6 due as a single return covering all such registered businesses,
7 but shall file separate returns for each such registered
8 business.

9 (u) Beginning January 1, 1990, each month the Department
10 shall pay into the State and Local Sales Tax Reform Fund, a
11 special fund in the State Treasury which is hereby created, the
12 net revenue realized for the preceding month from the 1% tax
13 imposed under this Act.

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

21 Beginning January 1, 1990, each month the Department shall
22 pay into the State and Local Sales Tax Reform Fund, a special
23 fund in the State Treasury, 20% of the net revenue realized for
24 the preceding month from the 6.25% general rate on the selling
25 price of tangible personal property, other than (i) tangible
26 personal property which is purchased outside Illinois at retail

1 from a retailer and which is titled or registered by an agency
2 of this State's government and (ii) aviation fuel sold on or
3 after December 1, 2019. This exception for aviation fuel only
4 applies for so long as the revenue use requirements of 49
5 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

6 For aviation fuel sold on or after December 1, 2019, each
7 month the Department shall pay into the State Aviation Program
8 Fund 20% of the net revenue realized for the preceding month
9 from the 6.25% general rate on the selling price of aviation
10 fuel, less an amount estimated by the Department to be required
11 for refunds of the 20% portion of the tax on aviation fuel
12 under this Act, which amount shall be deposited into the
13 Aviation Fuel Sales Tax Refund Fund. The Department shall only
14 pay moneys into the State Aviation Program Fund and the
15 Aviation Fuels Sales Tax Refund Fund under this Act for so long
16 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
17 U.S.C. 47133 are binding on the State.

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

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

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

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

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

12 Beginning July 1, 2015, of the remainder of the moneys
13 received by the Department under this Act, the Service Use Tax
14 Act, the Service Occupation Tax Act, and the Retailers'
15 Occupation Tax Act, each month the Department shall deposit
16 \$500,000 into the State 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 Section 3
25 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
26 Act, Section 9 of the Service Use Tax Act, and Section 9 of the

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

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

1 pursuant to this Act and required to be deposited into the
2 Build Illinois Fund are subject to the pledge, claim and charge
3 set forth in Section 12 of the Build Illinois Bond Act.

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

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

1	2003	99,000,000
2	2004	103,000,000
3	2005	108,000,000
4	2006	113,000,000
5	2007	119,000,000
6	2008	126,000,000
7	2009	132,000,000
8	2010	139,000,000
9	2011	146,000,000
10	2012	153,000,000
11	2013	161,000,000
12	2014	170,000,000
13	2015	179,000,000
14	2016	189,000,000
15	2017	199,000,000
16	2018	210,000,000
17	2019	221,000,000
18	2020	233,000,000
19	2021	300,000,000
20	2022	300,000,000
21	2023	300,000,000
22	2024	300,000,000
23	2025	300,000,000
24	2026	300,000,000
25	2027	375,000,000
26	2028	375,000,000

1	2029	375,000,000
2	2030	375,000,000
3	2031	375,000,000
4	2032	375,000,000
5	2033	375,000,000
6	2034	375,000,000
7	2035	375,000,000
8	2036	450,000,000

9 and

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

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

1 Fund, until the full amount requested for the fiscal year, but
2 not in excess of the amount specified above as "Total Deposit",
3 has been deposited.

4 Subject to payment of amounts into the Capital Projects
5 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
6 and the McCormick Place Expansion Project Fund pursuant to the
7 preceding paragraphs or in any amendments thereto hereafter
8 enacted, for aviation fuel sold on or after December 1, 2019,
9 the Department shall each month deposit into the Aviation Fuel
10 Sales Tax Refund Fund an amount estimated by the Department to
11 be required for refunds of the 80% portion of the tax on
12 aviation fuel under this Act. The Department shall only deposit
13 moneys into the Aviation Fuel Sales Tax Refund Fund under this
14 paragraph for so long as the revenue use requirements of 49
15 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

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

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

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

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

12 Subject to successful execution and delivery of a
13 public-private agreement between the public agency and private
14 entity and completion of the civic build, beginning on July 1,
15 2023, of the remainder of the moneys received by the Department
16 under the Use Tax Act, the Service Use Tax Act, the Service
17 Occupation Tax Act, and this Act, the Department shall deposit
18 the following specified deposits in the aggregate from
19 collections under the Use Tax Act, the Service Use Tax Act, the
20 Service Occupation Tax Act, and the Retailers' Occupation Tax
21 Act, as required under Section 8.25g of the State Finance Act
22 for distribution consistent with the Public-Private
23 Partnership for Civic and Transit Infrastructure Project Act.
24 The moneys received by the Department pursuant to this Act and
25 required to be deposited into the Civic and Transit
26 Infrastructure Fund are subject to the pledge, claim, and

1 charge set forth in Section 25-55 of the Public-Private
 2 Partnership for Civic and Transit Infrastructure Project Act.
 3 As used in this paragraph, "civic build", "private entity",
 4 "public-private agreement", and "public agency" have the
 5 meanings provided in Section 25-10 of the Public-Private
 6 Partnership for Civic and Transit Infrastructure Project Act.

7	Fiscal Year	Total Deposit
8	2024	\$200,000,000
9	2025	\$206,000,000
10	2026	\$212,200,000
11	2027	\$218,500,000
12	2028	\$225,100,000
13	2029	\$288,700,000
14	2030	\$298,900,000
15	2031	\$309,300,000
16	2032	\$320,100,000
17	2033	\$331,200,000
18	2034	\$341,200,000
19	2035	\$351,400,000
20	2036	\$361,900,000
21	2037	\$372,800,000
22	2038	\$384,000,000
23	2039	\$395,500,000
24	2040	\$407,400,000
25	2041	\$419,600,000
26	2042	\$432,200,000

1 2043 \$445,100,000

2 Beginning July 1, 2021 and until July 1, 2022, subject to

3 the payment of amounts into the State and Local Sales Tax

4 Reform Fund, the Build Illinois Fund, the McCormick Place

5 Expansion Project Fund, the Illinois Tax Increment Fund, the

6 Energy Infrastructure Fund, and the Tax Compliance and

7 Administration Fund as provided in this Section, the Department

8 shall pay each month into the Road Fund the amount estimated to

9 represent 16% of the net revenue realized from the taxes

10 imposed on motor fuel and gasohol. Beginning July 1, 2022 and

11 until July 1, 2023, subject to the payment of amounts into the

12 State and Local Sales Tax Reform Fund, the Build Illinois Fund,

13 the McCormick Place Expansion Project Fund, the Illinois Tax

14 Increment Fund, the Energy Infrastructure Fund, and the Tax

15 Compliance and Administration Fund as provided in this Section,

16 the Department shall pay each month into the Road Fund the

17 amount estimated to represent 32% of the net revenue realized

18 from the taxes imposed on motor fuel and gasohol. Beginning

19 July 1, 2023 and until July 1, 2024, subject to the payment of

20 amounts into the State and Local Sales Tax Reform Fund, the

21 Build Illinois Fund, the McCormick Place Expansion Project

22 Fund, the Illinois Tax Increment Fund, the Energy

23 Infrastructure Fund, and the Tax Compliance and Administration

24 Fund as provided in this Section, the Department shall pay each

25 month into the Road Fund the amount estimated to represent 48%

26 of the net revenue realized from the taxes imposed on motor

1 fuel and gasohol. Beginning July 1, 2024 and until July 1,
2 2025, subject to the payment of amounts into the State and
3 Local Sales Tax Reform Fund, the Build Illinois Fund, the
4 McCormick Place Expansion Project Fund, the Illinois Tax
5 Increment Fund, the Energy Infrastructure Fund, and the Tax
6 Compliance and Administration Fund as provided in this Section,
7 the Department shall pay each month into the Road Fund the
8 amount estimated to represent 64% of the net revenue realized
9 from the taxes imposed on motor fuel and gasohol. Beginning on
10 July 1, 2025, subject to the payment of amounts into the State
11 and Local Sales Tax Reform Fund, the Build Illinois Fund, the
12 McCormick Place Expansion Project Fund, the Illinois Tax
13 Increment Fund, the Energy Infrastructure Fund, and the Tax
14 Compliance and Administration Fund as provided in this Section,
15 the Department shall pay each month into the Road Fund the
16 amount estimated to represent 80% of the net revenue realized
17 from the taxes imposed on motor fuel and gasohol. As used in
18 this paragraph "motor fuel" has the meaning given to that term
19 in Section 1.1 of the Motor Fuel Tax Act, and "gasohol" has the
20 meaning given to that term in Section 3-40 of this Act.

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

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

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

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

19 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;
20 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
21 15, Section 15-10, eff. 6-5-19; 101-10, Article 25, Section
22 25-105, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
23 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

24 Section 5-10. The Retailers' Occupation Tax Act is amended
25 by changing Section 3 as follows:

1 (35 ILCS 120/3) (from Ch. 120, par. 442)

2 Sec. 3. Returns; distribution of proceeds.

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

8 1. The name of the seller;

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

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

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

24 5. Deductions allowed by law;

25 6. Gross receipts which were received by him during the

1 preceding calendar month or quarter and upon the basis of
2 which the tax is imposed;

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

5 8. The amount of tax due;

6 9. The signature of the taxpayer; and

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

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

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

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

25 Prior to October 1, 2003, and on and after September 1,
26 2004 a retailer may accept a Manufacturer's Purchase Credit

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

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

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

15 Every person engaged in the business of selling aviation
16 fuel at retail in this State during the preceding calendar
17 month shall, instead of reporting and paying tax as otherwise
18 required by this Section, report and pay such tax on a separate
19 aviation fuel tax return. The requirements related to the
20 return shall be as otherwise provided in this Section.
21 Notwithstanding any other provisions of this Act to the
22 contrary, retailers selling aviation fuel shall file all
23 aviation fuel tax returns and shall make all aviation fuel tax
24 payments by electronic means in the manner and form required by
25 the Department. For purposes of this Section, "aviation fuel"
26 means jet fuel and aviation gasoline.

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

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

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

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

21 (e) Notwithstanding any other provision of this Act to the
22 contrary, retailers subject to tax on cannabis shall file all
23 cannabis tax returns and shall make all cannabis tax payments
24 by electronic means in the manner and form required by the
25 Department.

26 (f) Beginning October 1, 1993, a taxpayer who has an

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

25 Before August 1 of each year beginning in 1993, the
26 Department shall notify all taxpayers required to make payments

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

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

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

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

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

21 (g) 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 year
26 being due by April 20 of such year; with the return for April,

1 May and June of a given year being due by July 20 of such year;
2 with the return for July, August and September of a given year
3 being due by October 20 of such year, and with the return for
4 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 with the Department does not exceed \$50, the
9 Department may authorize his returns to be filed on an annual
10 basis, with the return for a given year being due by January 20
11 of the following year.

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

15 Notwithstanding any other provision in this Act concerning
16 the time within which 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 Where the same person has more than one business registered
23 with the Department under separate registrations under this
24 Act, such person may not file each return that is due as a
25 single return covering all such registered businesses, but
26 shall file separate returns for each such registered business.

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

25 In addition, with respect to motor vehicles, watercraft,
26 aircraft, and trailers that are required to be registered with

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

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

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

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

18 The transaction reporting return in the case of watercraft
19 or aircraft must show the name and address of the seller; the
20 name and address of the purchaser; the amount of the selling
21 price including the amount allowed by the retailer for
22 traded-in property, if any; the amount allowed by the retailer
23 for the traded-in tangible personal property, if any, to the
24 extent to which Section 1 of this Act allows an exemption for
25 the value of traded-in property; the balance payable after
26 deducting such trade-in allowance from the total selling price;

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

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

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

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

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

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

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

7 Refunds made by the seller during the preceding return
8 period to purchasers, on account of tangible personal property
9 returned to the seller, shall be allowed as a deduction under
10 subdivision 5 of his monthly or quarterly return, as the case
11 may be, in case the seller had theretofore included the
12 receipts from the sale of such tangible personal property in a
13 return filed by him and had paid the tax imposed by this Act
14 with respect to such receipts.

15 Where the seller is a corporation, the return filed on
16 behalf of such corporation shall be signed by the president,
17 vice-president, secretary or treasurer or by the properly
18 accredited agent of such corporation.

19 Where the seller is a limited liability company, the return
20 filed on behalf of the limited liability company shall be
21 signed by a manager, member, or properly accredited agent of
22 the limited liability company.

23 (i) Except as provided in this Section, the retailer filing
24 the return under this Section shall, at the time of filing such
25 return, pay to the Department the amount of tax imposed by this
26 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%

1 on and after January 1, 1990, or \$5 per calendar year,
2 whichever is greater, which is allowed to reimburse the
3 retailer for the expenses incurred in keeping records,
4 preparing and filing returns, remitting the tax and supplying
5 data to the Department on request. The discount under this
6 Section is not allowed for the 1.25% portion of taxes paid on
7 aviation fuel that is subject to the revenue use requirements
8 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. Any prepayment made
9 pursuant to Section 2d of this Act shall be included in the
10 amount on which such 2.1% or 1.75% discount is computed. In the
11 case of retailers who report and pay the tax on a transaction
12 by transaction basis, as provided in this Section, such
13 discount shall be taken with each such tax remittance instead
14 of when such retailer files his periodic return. The discount
15 allowed under this Section is allowed only for returns that are
16 filed in the manner required by this Act. The Department may
17 disallow the discount for retailers whose certificate of
18 registration is revoked at the time the return is filed, but
19 only if the Department's decision to revoke the certificate of
20 registration has become final.

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

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

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

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

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

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

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

1 minimum payments previously due.

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

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

6 (k) Notwithstanding any other provision of law, if the
7 taxpayer is engaged in business in the industry identified
8 under Subsector 722 of the North American Industry
9 Classification System (NAICS) entitled "Food Services and
10 Drinking Places" (i.e., businesses with a NAICS Code of 722),
11 then, beginning on February 1, 2021 and continuing through June
12 31, 2021, the obligation to make payments on or before the 7th,
13 15th, 22nd and last day of the month as provided in subsection
14 (j) shall be suspended, and the taxpayer may choose instead to
15 make payments on or before the 20th day of each calendar month
16 as provided in subsection (a).

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

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

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

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

23 Beginning January 1, 1990, each month the Department shall
24 pay into the County and Mass Transit District Fund, a special
25 fund in the State treasury which is hereby created, 4% of the
26 net revenue realized for the preceding month from the 6.25%

1 general rate other than aviation fuel sold on or after December
2 1, 2019. This exception for aviation fuel only applies for so
3 long as the revenue use requirements of 49 U.S.C. 47107(b) and
4 49 U.S.C. 47133 are binding on the State.

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

13 Beginning January 1, 1990, each month the Department shall
14 pay into the Local Government Tax Fund 16% of the net revenue
15 realized for the preceding month from the 6.25% general rate on
16 the selling price of tangible personal property other than
17 aviation fuel sold on or after December 1, 2019. This exception
18 for aviation fuel only applies for so long as the revenue use
19 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
20 binding on the State.

21 For aviation fuel sold on or after December 1, 2019, each
22 month the Department shall pay into the State Aviation Program
23 Fund 20% of the net revenue realized for the preceding month
24 from the 6.25% general rate on the selling price of aviation
25 fuel, less an amount estimated by the Department to be required
26 for refunds of the 20% portion of the tax on aviation fuel

1 under this Act, which amount shall be deposited into the
2 Aviation Fuel Sales Tax Refund Fund. The Department shall only
3 pay moneys into the State Aviation Program Fund and the
4 Aviation Fuel Sales Tax Refund Fund under this Act for so long
5 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
6 U.S.C. 47133 are binding on the State.

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

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

22 Beginning July 1, 2011, each month the Department shall pay
23 into the Clean Air Act Permit Fund 80% of the net revenue
24 realized for the preceding month from the 6.25% general rate on
25 the selling price of sorbents used in Illinois in the process
26 of sorbent injection as used to comply with the Environmental

1 Protection Act or the federal Clean Air Act, but the total
2 payment into the Clean Air Act Permit Fund under this Act and
3 the Use Tax Act shall not exceed \$2,000,000 in any fiscal year.

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

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

24 Of the remainder of the moneys received by the Department
25 pursuant to this Act, (a) 1.75% thereof shall be paid into the
26 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on

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

18	Fiscal Year	Annual Specified Amount
19	1986	\$54,800,000
20	1987	\$76,650,000
21	1988	\$80,480,000
22	1989	\$88,510,000
23	1990	\$115,330,000
24	1991	\$145,470,000
25	1992	\$182,730,000
26	1993	\$206,520,000;

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

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

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	300,000,000
15	2022	300,000,000
16	2023	300,000,000
17	2024	300,000,000
18	2025	300,000,000
19	2026	300,000,000
20	2027	375,000,000
21	2028	375,000,000
22	2029	375,000,000
23	2030	375,000,000
24	2031	375,000,000
25	2032	375,000,000
26	2033	375,000,000

1	2034	375,000,000
2	2035	375,000,000
3	2036	450,000,000

4 and

5 each fiscal year

6 thereafter that bonds

7 are outstanding under

8 Section 13.2 of the

9 Metropolitan Pier and

10 Exposition Authority Act,

11 but not after fiscal year 2060.

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

25 Subject to payment of amounts into the Capital Projects
26 Fund, the Clean Air Act Permit Fund, 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, for aviation fuel sold on or after December 1, 2019,
4 the Department shall each month deposit into the Aviation Fuel
5 Sales Tax Refund Fund an amount estimated by the Department to
6 be required for refunds of the 80% portion of the tax on
7 aviation fuel under this Act. The Department shall only deposit
8 moneys into the Aviation Fuel Sales Tax Refund Fund under this
9 paragraph for so long as the revenue use requirements of 49
10 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

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

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

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

25 Subject to payments of amounts into the Build Illinois
26 Fund, the McCormick Place Expansion Project Fund, the Illinois

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

7 Subject to successful execution and delivery of a
8 public-private agreement between the public agency and private
9 entity and completion of the civic build, beginning on July 1,
10 2023, of the remainder of the moneys received by the Department
11 under the Use Tax Act, the Service Use Tax Act, the Service
12 Occupation Tax Act, and this Act, the Department shall deposit
13 the following specified deposits in the aggregate from
14 collections under the Use Tax Act, the Service Use Tax Act, the
15 Service Occupation Tax Act, and the Retailers' Occupation Tax
16 Act, as required under Section 8.25g of the State Finance Act
17 for distribution consistent with the Public-Private
18 Partnership for Civic and Transit Infrastructure Project Act.
19 The moneys received by the Department pursuant to this Act and
20 required to be deposited into the Civic and Transit
21 Infrastructure Fund are subject to the pledge, claim and charge
22 set forth in Section 25-55 of the Public-Private Partnership
23 for Civic and Transit Infrastructure Project Act. As used in
24 this paragraph, "civic build", "private entity",
25 "public-private agreement", and "public agency" have the
26 meanings provided in Section 25-10 of the Public-Private

1 Partnership for Civic and Transit Infrastructure Project Act.

2	Fiscal Year	Total Deposit
3	2024	\$200,000,000
4	2025	\$206,000,000
5	2026	\$212,200,000
6	2027	\$218,500,000
7	2028	\$225,100,000
8	2029	\$288,700,000
9	2030	\$298,900,000
10	2031	\$309,300,000
11	2032	\$320,100,000
12	2033	\$331,200,000
13	2034	\$341,200,000
14	2035	\$351,400,000
15	2036	\$361,900,000
16	2037	\$372,800,000
17	2038	\$384,000,000
18	2039	\$395,500,000
19	2040	\$407,400,000
20	2041	\$419,600,000
21	2042	\$432,200,000
22	2043	\$445,100,000

23 Beginning July 1, 2021 and until July 1, 2022, subject to
 24 the payment of amounts into the County and Mass Transit
 25 District Fund, the Local Government Tax Fund, the Build
 26 Illinois Fund, the McCormick Place Expansion Project Fund, the

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

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

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

25 The Department may, upon separate written notice to a
26 taxpayer, require the taxpayer to prepare and file with the

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

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

25 (i) Until January 1, 1994, the taxpayer shall be liable
26 for a penalty equal to 1/6 of 1% of the tax due from such

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

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

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

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

21 As soon as possible after the first day of each month, upon
22 certification of the Department of Revenue, the Comptroller
23 shall order transferred and the Treasurer shall transfer from
24 the General Revenue Fund to the Motor Fuel Tax Fund an amount
25 equal to 1.7% of 80% of the net revenue realized under this Act
26 for the second preceding month. Beginning April 1, 2000, this

1 transfer is no longer required and shall not be made.

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

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

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

1 Any person who fails to file a report required by this Section
2 commits a business offense and is subject to a fine not to
3 exceed \$250.

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

24 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;
25 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
26 15, Section 15-25, eff. 6-5-19; 101-10, Article 25, Section

1 25-120, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
2 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

3 Article 99.

4 Section 99-99. Effective date. This Act takes effect upon
5 becoming law.".