



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB4092

Introduced 1/16/2020, by Rep. Allen Skillicorn

SYNOPSIS AS INTRODUCED:

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

Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that, on and after July 1, 2020, the amount of the vendor's discount shall be 1% (currently, 1.75%). Effective immediately.

LRB101 16893 HLH 66292 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

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

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

7 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
8 and trailers that are required to be registered with an agency
9 of this State, each retailer required or authorized to collect
10 the tax imposed by this Act shall pay to the Department the
11 amount of such tax (except as otherwise provided) at the time
12 when he is required to file his return for the period during
13 which such tax was collected, less the vendor discount amount ~~a~~
14 ~~discount of 2.1% prior to January 1, 1990, and 1.75% on and~~
15 ~~after January 1, 1990,~~ or \$5 per calendar year, whichever is
16 greater, which is allowed to reimburse the retailer for
17 expenses incurred in collecting the tax, keeping records,
18 preparing and filing returns, remitting the tax and supplying
19 data to the Department on request. As used in this Section,
20 "vendor discount amount" means: (1) on and after January 1,
21 1990 and prior to July 1, 2020, 1.75% of the amount collected;
22 and (2) on and after July 1, 2020, 1% of the amount collected.
23 The discount under this Section is not allowed for the 1.25%

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

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

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

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

22 1. The name of the seller;

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

26 3. The total amount of taxable receipts received by him

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

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

7 5. The amount of tax due;

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

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

11 Each retailer required or authorized to collect the tax
12 imposed by this Act on aviation fuel sold at retail in this
13 State during the preceding calendar month shall, instead of
14 reporting and paying tax on aviation fuel as otherwise required
15 by this Section, report and pay such tax on a separate aviation
16 fuel tax return. The requirements related to the return shall
17 be as otherwise provided in this Section. Notwithstanding any
18 other provisions of this Act to the contrary, retailers
19 collecting tax on aviation fuel shall file all aviation fuel
20 tax returns and shall make all aviation fuel tax payments by
21 electronic means in the manner and form required by the
22 Department. For purposes of this Section, "aviation fuel" means
23 jet fuel and aviation gasoline.

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

1 due on the return shall be deemed assessed.

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

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

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

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

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

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

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

21 Before October 1, 2000, if the taxpayer's average monthly
22 tax liability to the Department under this Act, the Retailers'
23 Occupation Tax Act, the Service Occupation Tax Act, the Service
24 Use Tax Act was \$10,000 or more during the preceding 4 complete
25 calendar quarters, he shall file a return with the Department
26 each month by the 20th day of the month next following the

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

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

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

1 amount required by this Section, then the taxpayer shall be
2 liable for penalties and interest on the difference between the
3 minimum amount due and the amount of such quarter monthly
4 payment actually and timely paid, except insofar as the
5 taxpayer has previously made payments for that month to the
6 Department in excess of the minimum payments previously due as
7 provided in this Section. The Department shall make reasonable
8 rules and regulations to govern the quarter monthly payment
9 amount and quarter monthly payment dates for taxpayers who file
10 on other than a calendar monthly basis.

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

1 the taxpayer may credit such excess payment against tax
2 liability subsequently to be remitted by the taxpayer to the
3 Department under this Act, the Retailers' Occupation Tax Act,
4 the Service Occupation Tax Act or the Service Use Tax Act, in
5 accordance with reasonable rules and regulations prescribed by
6 the Department. If the Department subsequently determines that
7 all or any part of the credit taken was not actually due to the
8 taxpayer, the taxpayer's ~~2.1% or 1.75%~~ vendor's discount shall
9 be reduced by ~~2.1% or 1.75%~~ or 1%, as applicable, of the
10 difference between the credit taken and that actually due, and
11 the taxpayer shall be liable for penalties and interest on such
12 difference.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 purchaser.

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

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

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

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 which is hereby created, the net
24 revenue realized for the preceding month from the 1% tax
25 imposed under this Act.

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

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

7 Beginning January 1, 1990, each month the Department shall
8 pay into the State and Local Sales Tax Reform Fund, a special
9 fund in the State Treasury, 20% of the net revenue realized for
10 the preceding month from the 6.25% general rate on the selling
11 price of tangible personal property, other than (i) tangible
12 personal property which is purchased outside Illinois at retail
13 from a retailer and which is titled or registered by an agency
14 of this State's government and (ii) aviation fuel sold on or
15 after December 1, 2019. This exception for aviation fuel only
16 applies for so long as the revenue use requirements of 49
17 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

18 For aviation fuel sold on or after December 1, 2019, each
19 month the Department shall pay into the State Aviation Program
20 Fund 20% of the net revenue realized for the preceding month
21 from the 6.25% general rate on the selling price of aviation
22 fuel, less an amount estimated by the Department to be required
23 for refunds of the 20% portion of the tax on aviation fuel
24 under this Act, which amount shall be deposited into the
25 Aviation Fuel Sales Tax Refund Fund. The Department shall only
26 pay moneys into the State Aviation Program Fund and the

1 Aviation Fuels Sales Tax Refund Fund under this Act for so long
2 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
3 U.S.C. 47133 are binding on the State.

4 Beginning August 1, 2000, each month the Department shall
5 pay into the State and Local Sales Tax Reform Fund 100% of the
6 net revenue realized for the preceding month from the 1.25%
7 rate on the selling price of motor fuel and gasohol. Beginning
8 September 1, 2010, each month the Department shall pay into the
9 State and Local Sales Tax Reform Fund 100% of the net revenue
10 realized for the preceding month from the 1.25% rate on the
11 selling price of sales tax holiday items.

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

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

26 Beginning July 1, 2011, each month the Department shall pay

1 into the Clean Air Act Permit Fund 80% of the net revenue
2 realized for the preceding month from the 6.25% general rate on
3 the selling price of sorbents used in Illinois in the process
4 of sorbent injection as used to comply with the Environmental
5 Protection Act or the federal Clean Air Act, but the total
6 payment into the Clean Air Act Permit Fund under this Act and
7 the Retailers' Occupation Tax Act shall not exceed \$2,000,000
8 in any fiscal year.

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

24 Beginning July 1, 2015, of the remainder of the moneys
25 received by the Department under this Act, the Service Use Tax
26 Act, the Service Occupation Tax Act, and the Retailers'

1 Occupation Tax Act, each month the Department shall deposit
2 \$500,000 into the State Crime Laboratory Fund.

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

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

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

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

1 Expansion Project Fund in the specified fiscal years.

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

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

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

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

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

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

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

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

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

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

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

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

20 Subject to successful execution and delivery of a
21 public-private agreement between the public agency and private
22 entity and completion of the civic build, beginning on July 1,
23 2023, of the remainder of the moneys received by the Department
24 under the Use Tax Act, the Service Use Tax Act, the Service
25 Occupation Tax Act, and this Act, the Department shall deposit
26 the following specified deposits in the aggregate from

1 collections under the Use Tax Act, the Service Use Tax Act, the
 2 Service Occupation Tax Act, and the Retailers' Occupation Tax
 3 Act, as required under Section 8.25g of the State Finance Act
 4 for distribution consistent with the Public-Private
 5 Partnership for Civic and Transit Infrastructure Project Act.
 6 The moneys received by the Department pursuant to this Act and
 7 required to be deposited into the Civic and Transit
 8 Infrastructure Fund are subject to the pledge, claim, and
 9 charge set forth in Section 25-55 of the Public-Private
 10 Partnership for Civic and Transit Infrastructure Project Act.
 11 As used in this paragraph, "civic build", "private entity",
 12 "public-private agreement", and "public agency" have the
 13 meanings provided in Section 25-10 of the Public-Private
 14 Partnership for Civic and Transit Infrastructure Project Act.

| 15 | Fiscal Year..... | Total Deposit |
|----|------------------|---------------|
| 16 | 2024 | \$200,000,000 |
| 17 | 2025 | \$206,000,000 |
| 18 | 2026 | \$212,200,000 |
| 19 | 2027 | \$218,500,000 |
| 20 | 2028 | \$225,100,000 |
| 21 | 2029 | \$288,700,000 |
| 22 | 2030 | \$298,900,000 |
| 23 | 2031 | \$309,300,000 |
| 24 | 2032 | \$320,100,000 |
| 25 | 2033 | \$331,200,000 |
| 26 | 2034 | \$341,200,000 |

| | | | |
|---|------|-------|---------------|
| 1 | 2035 | ..... | \$351,400,000 |
| 2 | 2036 | ..... | \$361,900,000 |
| 3 | 2037 | ..... | \$372,800,000 |
| 4 | 2038 | ..... | \$384,000,000 |
| 5 | 2039 | ..... | \$395,500,000 |
| 6 | 2040 | ..... | \$407,400,000 |
| 7 | 2041 | ..... | \$419,600,000 |
| 8 | 2042 | ..... | \$432,200,000 |
| 9 | 2043 | ..... | \$445,100,000 |

10 Beginning July 1, 2021 and until July 1, 2022, subject to
11 the payment of amounts into the State and Local Sales Tax
12 Reform Fund, the Build Illinois Fund, the McCormick Place
13 Expansion Project Fund, the Illinois Tax Increment Fund, the
14 Energy Infrastructure Fund, and the Tax Compliance and
15 Administration Fund as provided in this Section, the Department
16 shall pay each month into the Road Fund the amount estimated to
17 represent 16% of the net revenue realized from the taxes
18 imposed on motor fuel and gasohol. Beginning July 1, 2022 and
19 until July 1, 2023, subject to the payment of amounts into the
20 State and Local Sales Tax Reform Fund, the Build Illinois Fund,
21 the McCormick Place Expansion Project Fund, the Illinois Tax
22 Increment Fund, the Energy Infrastructure Fund, and the Tax
23 Compliance and Administration Fund as provided in this Section,
24 the Department shall pay each month into the Road Fund the
25 amount estimated to represent 32% of the net revenue realized
26 from the taxes imposed on motor fuel and gasohol. Beginning

1 July 1, 2023 and until July 1, 2024, subject to the payment of
2 amounts into the State and Local Sales Tax Reform Fund, the
3 Build Illinois Fund, the McCormick Place Expansion Project
4 Fund, the Illinois Tax Increment Fund, the Energy
5 Infrastructure Fund, and the Tax Compliance and Administration
6 Fund as provided in this Section, the Department shall pay each
7 month into the Road Fund the amount estimated to represent 48%
8 of the net revenue realized from the taxes imposed on motor
9 fuel and gasohol. Beginning July 1, 2024 and until July 1,
10 2025, subject to the payment of amounts into the State and
11 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 64% of the net revenue realized
17 from the taxes imposed on motor fuel and gasohol. Beginning on
18 July 1, 2025, subject to the payment of amounts into the State
19 and Local Sales Tax Reform Fund, the Build Illinois Fund, the
20 McCormick Place Expansion Project Fund, the Illinois Tax
21 Increment Fund, the Energy Infrastructure Fund, and the Tax
22 Compliance and Administration Fund as provided in this Section,
23 the Department shall pay each month into the Road Fund the
24 amount estimated to represent 80% of the net revenue realized
25 from the taxes imposed on motor fuel and gasohol. As used in
26 this paragraph "motor fuel" has the meaning given to that term

1 in Section 1.1 of the Motor Fuel Tax Act, and "gasohol" has the
2 meaning given to that term in Section 3-40 of this Act.

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

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

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

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

1 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;
2 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
3 15, Section 15-10, eff. 6-5-19; 101-10, Article 25, Section
4 25-105, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
5 6-28-19; 101-604, eff. 12-13-19.)

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

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

9 Sec. 9. Each serviceman required or authorized to collect
10 the tax herein imposed shall pay to the Department the amount
11 of such tax (except as otherwise provided) at the time when he
12 is required to file his return for the period during which such
13 tax was collected, less the vendor discount amount ~~a discount~~
14 ~~of 2.1% prior to January 1, 1990 and 1.75% on and after January~~
15 ~~1, 1990,~~ or \$5 per calendar year, whichever is greater, which
16 is allowed to reimburse the serviceman for expenses incurred in
17 collecting the tax, keeping records, preparing and filing
18 returns, remitting the tax and supplying data to the Department
19 on request. As used in this Section, "vendor discount amount"
20 means: (1) on and after January 1, 1990 and prior to July 1,
21 2020, 1.75% of the amount collected; and (2) on and after July
22 1, 2020, 1% of the amount collected. The discount under this
23 Section is not allowed for the 1.25% portion of taxes paid on
24 aviation fuel that is subject to the revenue use requirements

1 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The discount allowed
2 under this Section is allowed only for returns that are filed
3 in the manner required by this Act. The Department may disallow
4 the discount for servicemen whose certificate of registration
5 is revoked at the time the return is filed, but only if the
6 Department's decision to revoke the certificate of
7 registration has become final. A serviceman need not remit that
8 part of any tax collected by him to the extent that he is
9 required to pay and does pay the tax imposed by the Service
10 Occupation Tax Act with respect to his sale of service
11 involving the incidental transfer by him of the same property.

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

26 The Department may require returns to be filed on a

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

7 1. The name of the seller;

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

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

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

16 5. The amount of tax due;

17 5-5. The signature of the taxpayer; and

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

20 Each serviceman required or authorized to collect the tax
21 imposed by this Act on aviation fuel transferred as an incident
22 of a sale of service in this State during the preceding
23 calendar month shall, instead of reporting and paying tax on
24 aviation fuel as otherwise required by this Section, report and
25 pay such tax on a separate aviation fuel tax return. The
26 requirements related to the return shall be as otherwise

1 provided in this Section. Notwithstanding any other provisions
2 of this Act to the contrary, servicemen collecting tax on
3 aviation fuel shall file all aviation fuel tax returns and
4 shall make all aviation fuel tax payments by electronic means
5 in the manner and form required by the Department. For purposes
6 of this Section, "aviation fuel" means jet fuel and aviation
7 gasoline.

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

12 Notwithstanding any other provision of this Act to the
13 contrary, servicemen subject to tax on cannabis shall file all
14 cannabis tax returns and shall make all cannabis tax payments
15 by electronic means in the manner and form required by the
16 Department.

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

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

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

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

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

1 in the manner authorized by the Department.

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

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

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

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

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

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

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

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

1 to the Department when filing such return.

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

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

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

17 Beginning January 1, 1990, each month the Department shall
18 pay into the State and Local Sales Tax Reform Fund 20% of the
19 net revenue realized for the preceding month from the 6.25%
20 general rate on transfers of tangible personal property, other
21 than (i) tangible personal property which is purchased outside
22 Illinois at retail from a retailer and which is titled or
23 registered by an agency of this State's government and (ii)
24 aviation fuel sold on or after December 1, 2019. This exception
25 for aviation fuel only applies for so long as the revenue use
26 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are

1 binding on the State.

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

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

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

25 Beginning July 1, 2013, each month the Department shall pay
26 into the Underground Storage Tank Fund from the proceeds

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

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

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

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

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

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

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

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

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

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

8 and

9 each fiscal year

10 thereafter that bonds

11 are outstanding under

12 Section 13.2 of the

13 Metropolitan Pier and

14 Exposition Authority Act,

15 but not after fiscal year 2060.

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

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

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

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

23 Subject to payment of amounts into the Build Illinois Fund
24 and the McCormick Place Expansion Project Fund pursuant to the
25 preceding paragraphs or in any amendments thereto hereafter
26 enacted, beginning with the receipt of the first report of

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

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

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

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

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

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

| 6 | Fiscal Year | Total Deposit |
|----|-------------------|---------------|
| 7 | 2024 | \$200,000,000 |
| 8 | 2025 | \$206,000,000 |
| 9 | 2026 | \$212,200,000 |
| 10 | 2027 | \$218,500,000 |
| 11 | 2028 | \$225,100,000 |
| 12 | 2029 | \$288,700,000 |
| 13 | 2030 | \$298,900,000 |
| 14 | 2031 | \$309,300,000 |
| 15 | 2032 | \$320,100,000 |
| 16 | 2033 | \$331,200,000 |
| 17 | 2034 | \$341,200,000 |
| 18 | 2035 | \$351,400,000 |
| 19 | 2036 | \$361,900,000 |
| 20 | 2037 | \$372,800,000 |
| 21 | 2038 | \$384,000,000 |
| 22 | 2039 | \$395,500,000 |
| 23 | 2040 | \$407,400,000 |
| 24 | 2041 | \$419,600,000 |
| 25 | 2042 | \$432,200,000 |
| 26 | 2043 | \$445,100,000 |

1 Beginning July 1, 2021 and until July 1, 2022, subject to
2 the payment of amounts into the State and Local Sales Tax
3 Reform Fund, the Build Illinois Fund, the McCormick Place
4 Expansion Project Fund, the Illinois Tax Increment Fund, the
5 Energy Infrastructure Fund, and the Tax Compliance and
6 Administration Fund as provided in this Section, the Department
7 shall pay each month into the Road Fund the amount estimated to
8 represent 16% of the net revenue realized from the taxes
9 imposed on motor fuel and gasohol. Beginning July 1, 2022 and
10 until July 1, 2023, subject to the payment of amounts into the
11 State and Local Sales Tax Reform Fund, the Build Illinois Fund,
12 the 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 32% of the net revenue realized
17 from the taxes imposed on motor fuel and gasohol. Beginning
18 July 1, 2023 and until July 1, 2024, subject to the payment of
19 amounts into the State and Local Sales Tax Reform Fund, the
20 Build Illinois Fund, the McCormick Place Expansion Project
21 Fund, the Illinois Tax Increment Fund, the Energy
22 Infrastructure Fund, and the Tax Compliance and Administration
23 Fund as provided in this Section, the Department shall pay each
24 month into the Road Fund the amount estimated to represent 48%
25 of the net revenue realized from the taxes imposed on motor
26 fuel and gasohol. Beginning July 1, 2024 and until July 1,

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

20 Of the remainder of the moneys received by the Department
21 pursuant to this Act, 75% thereof shall be paid into the
22 General Revenue Fund of the State Treasury and 25% shall be
23 reserved in a special account and used only for the transfer to
24 the Common School Fund as part of the monthly transfer from the
25 General Revenue Fund in accordance with Section 8a of the State
26 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 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;
13 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
14 15, Section 15-15, eff. 6-5-19; 101-10, Article 25, Section
15 25-110, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
16 6-28-19; 101-604, eff. 12-13-19.)

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

19 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

1 ~~1990, and 1.75% on and after January 1, 1990,~~ or \$5 per
2 calendar year, whichever is greater, which is allowed to
3 reimburse the serviceman for expenses incurred in collecting
4 the tax, keeping records, preparing and filing returns,
5 remitting the tax and supplying data to the Department on
6 request. As used in this Section, "vendor discount amount"
7 means: (1) on and after January 1, 1990 and prior to July 1,
8 2020, 1.75% of the amount collected; and (2) on and after July
9 1, 2020, 1% of the amount collected. The discount under this
10 Section is not allowed for the 1.25% portion of taxes paid on
11 aviation fuel that is subject to the revenue use requirements
12 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The discount allowed
13 under this Section is allowed only for returns that are filed
14 in the manner required by this Act. The Department may disallow
15 the discount for servicemen whose certificate of registration
16 is revoked at the time the return is filed, but only if the
17 Department's decision to revoke the certificate of
18 registration has become final.

19 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 serviceman, in collecting the tax may collect, for
24 each tax return period, only the tax applicable to the part of
25 the selling price actually received during such tax return
26 period.

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

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

- 22 1. The name of the seller;
- 23 2. The address of the principal place of business from
24 which he engages in business as a serviceman in this State;
- 25 3. The total amount of taxable receipts received by him
26 during the preceding calendar month, including receipts

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

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

5 5. The amount of tax due;

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

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

9 Each serviceman required or authorized to collect the tax
10 herein imposed on aviation fuel acquired as an incident to the
11 purchase of a service in this State during the preceding
12 calendar month shall, instead of reporting and paying tax as
13 otherwise required by this Section, report and pay such tax on
14 a separate aviation fuel tax return. The requirements related
15 to the return shall be as otherwise provided in this Section.
16 Notwithstanding any other provisions of this Act to the
17 contrary, servicemen transferring aviation fuel incident to
18 sales of service shall file all aviation fuel tax returns and
19 shall make all aviation fuel tax payments by electronic means
20 in the manner and form required by the Department. For purposes
21 of this Section, "aviation fuel" means jet fuel and aviation
22 gasoline.

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

1 Notwithstanding any other provision of this Act to the
2 contrary, servicemen subject to tax on cannabis shall file all
3 cannabis tax returns and shall make all cannabis tax payments
4 by electronic means in the manner and form required by the
5 Department.

6 Prior to October 1, 2003, and on and after September 1,
7 2004 a serviceman may accept a Manufacturer's Purchase Credit
8 certification from a purchaser in satisfaction of Service Use
9 Tax as provided in Section 3-70 of the Service Use Tax Act if
10 the purchaser provides the appropriate documentation as
11 required by Section 3-70 of the Service Use Tax Act. A
12 Manufacturer's Purchase Credit certification, accepted prior
13 to October 1, 2003 or on or after September 1, 2004 by a
14 serviceman as provided in Section 3-70 of the Service Use Tax
15 Act, may be used by that serviceman to satisfy Service
16 Occupation Tax liability in the amount claimed in the
17 certification, not to exceed 6.25% of the receipts subject to
18 tax from a qualifying purchase. A Manufacturer's Purchase
19 Credit reported on any original or amended return filed under
20 this Act after October 20, 2003 for reporting periods prior to
21 September 1, 2004 shall be disallowed. Manufacturer's Purchase
22 Credit reported on annual returns due on or after January 1,
23 2005 will be disallowed for periods prior to September 1, 2004.
24 No Manufacturer's Purchase Credit may be used after September
25 30, 2003 through August 31, 2004 to satisfy any tax liability
26 imposed under this Act, including any audit liability.

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

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

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

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

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

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

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

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

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

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

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

13 Where a serviceman collects the tax with respect to the
14 selling price of tangible personal property which he sells and
15 the purchaser thereafter returns such tangible personal
16 property and the serviceman refunds the selling price thereof
17 to the purchaser, such serviceman shall also refund, to the
18 purchaser, the tax so collected from the purchaser. When filing
19 his return for the period in which he refunds such tax to the
20 purchaser, the serviceman may deduct the amount of the tax so
21 refunded by him to the purchaser from any other Service
22 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or
23 Use Tax which such serviceman may be required to pay or remit
24 to the Department, as shown by such return, provided that the
25 amount of the tax to be deducted shall previously have been
26 remitted to the Department by such serviceman. If the

1 serviceman shall not previously have remitted the amount of
2 such tax to the Department, he shall be entitled to no
3 deduction hereunder upon refunding such tax to the purchaser.

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

11 Where the serviceman has more than one business registered
12 with the Department under separate registrations hereunder,
13 such serviceman shall file separate returns for each registered
14 business.

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

18 Beginning January 1, 1990, each month the Department shall
19 pay into the County and Mass Transit District Fund 4% of the
20 revenue realized for the preceding month from the 6.25% general
21 rate on sales of tangible personal property other than aviation
22 fuel sold on or after December 1, 2019. This exception for
23 aviation fuel only applies for so long as the revenue use
24 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
25 binding on the State.

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

1 pay into the County and Mass Transit District Fund 20% of the
2 net revenue realized for the preceding month from the 1.25%
3 rate on the selling price of motor fuel and gasohol.

4 Beginning January 1, 1990, each month the Department shall
5 pay into the Local Government Tax Fund 16% of the revenue
6 realized for the preceding month from the 6.25% general rate on
7 transfers of tangible personal property other than aviation
8 fuel sold on or after December 1, 2019. This exception for
9 aviation fuel only applies for so long as the revenue use
10 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
11 binding on the State.

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

24 Beginning August 1, 2000, each month the Department shall
25 pay into the Local Government Tax Fund 80% of the net revenue
26 realized for the preceding month from the 1.25% rate on the

1 selling price of motor fuel and gasohol.

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

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

24 Beginning July 1, 2015, of the remainder of the moneys
25 received by the Department under the Use Tax Act, the Service
26 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,

1 each month the Department shall deposit \$500,000 into the State
2 Crime Laboratory Fund.

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

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

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

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

1 Expansion Project Fund in the specified fiscal years.

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

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

18 and

19 each fiscal year

20 thereafter that bonds

21 are outstanding under

22 Section 13.2 of the

23 Metropolitan Pier and

24 Exposition Authority Act,

25 but not after fiscal year 2060.

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

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

13 Subject to payment of amounts into the Capital Projects
14 Fund, the Build Illinois Fund, and the McCormick Place
15 Expansion Project Fund pursuant to the preceding paragraphs or
16 in any amendments thereto hereafter enacted, for aviation fuel
17 sold on or after December 1, 2019, the Department shall each
18 month deposit into the Aviation Fuel Sales Tax Refund Fund an
19 amount estimated by the Department to be required for refunds
20 of the 80% portion of the tax on aviation fuel under this Act.
21 The Department shall only deposit moneys into the Aviation Fuel
22 Sales Tax Refund Fund under this paragraph for so long as the
23 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
24 47133 are binding on the State.

25 Subject to payment of amounts into the Build Illinois Fund
26 and the McCormick Place Expansion Project Fund pursuant to the

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

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

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

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

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

21 Subject to successful execution and delivery of a
22 public-private agreement between the public agency and private
23 entity and completion of the civic build, beginning on July 1,
24 2023, of the remainder of the moneys received by the Department
25 under the Use Tax Act, the Service Use Tax Act, the Service
26 Occupation Tax Act, and this Act, the Department shall deposit

1 the following specified deposits in the aggregate from
 2 collections under the Use Tax Act, the Service Use Tax Act, the
 3 Service Occupation Tax Act, and the Retailers' Occupation Tax
 4 Act, as required under Section 8.25g of the State Finance Act
 5 for distribution consistent with the Public-Private
 6 Partnership for Civic and Transit Infrastructure Project Act.
 7 The moneys received by the Department pursuant to this Act and
 8 required to be deposited into the Civic and Transit
 9 Infrastructure Fund are subject to the pledge, claim and charge
 10 set forth in Section 25-55 of the Public-Private Partnership
 11 for Civic and Transit Infrastructure Project Act. As used in
 12 this paragraph, "civic build", "private entity",
 13 "public-private agreement", and "public agency" have the
 14 meanings provided in Section 25-10 of the Public-Private
 15 Partnership for Civic and Transit Infrastructure Project Act.

| 16 | Fiscal Year..... | Total Deposit |
|----|------------------|---------------|
| 17 | 2024 | \$200,000,000 |
| 18 | 2025 | \$206,000,000 |
| 19 | 2026 | \$212,200,000 |
| 20 | 2027 | \$218,500,000 |
| 21 | 2028 | \$225,100,000 |
| 22 | 2029 | \$288,700,000 |
| 23 | 2030 | \$298,900,000 |
| 24 | 2031 | \$309,300,000 |
| 25 | 2032 | \$320,100,000 |
| 26 | 2033 | \$331,200,000 |

| | | | |
|----|------|-------|---------------|
| 1 | 2034 | ..... | \$341,200,000 |
| 2 | 2035 | ..... | \$351,400,000 |
| 3 | 2036 | ..... | \$361,900,000 |
| 4 | 2037 | ..... | \$372,800,000 |
| 5 | 2038 | ..... | \$384,000,000 |
| 6 | 2039 | ..... | \$395,500,000 |
| 7 | 2040 | ..... | \$407,400,000 |
| 8 | 2041 | ..... | \$419,600,000 |
| 9 | 2042 | ..... | \$432,200,000 |
| 10 | 2043 | ..... | \$445,100,000 |

11 Beginning July 1, 2021 and until July 1, 2022, subject to
12 the payment of amounts into the County and Mass Transit
13 District Fund, the Local Government Tax Fund, the Build
14 Illinois Fund, the McCormick Place Expansion Project Fund, the
15 Illinois Tax Increment Fund, the Energy Infrastructure Fund,
16 and the Tax Compliance and Administration Fund as provided in
17 this Section, the Department shall pay each month into the Road
18 Fund the amount estimated to represent 16% of the net revenue
19 realized from the taxes imposed on motor fuel and gasohol.
20 Beginning July 1, 2022 and until July 1, 2023, subject to the
21 payment of amounts into the County and Mass Transit District
22 Fund, the Local Government Tax Fund, the Build Illinois Fund,
23 the McCormick Place Expansion Project Fund, the Illinois Tax
24 Increment Fund, the Energy Infrastructure Fund, and the Tax
25 Compliance and Administration Fund as provided in this Section,
26 the Department shall pay each month into the Road Fund the

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

1 month into the Road Fund the amount estimated to represent 80%
2 of the net revenue realized from the taxes imposed on motor
3 fuel and gasohol. As used in this paragraph "motor fuel" has
4 the meaning given to that term in Section 1.1 of the Motor Fuel
5 Tax Act, and "gasohol" has the meaning given to that term in
6 Section 3-40 of the Use Tax Act.

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

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

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

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

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

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

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

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

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

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

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

21 For greater simplicity of administration, it shall be
22 permissible for manufacturers, importers and wholesalers whose
23 products are sold by numerous servicemen in Illinois, and who
24 wish to do so, to assume the responsibility for accounting and
25 paying to the Department all tax accruing under this Act with
26 respect to such sales, if the servicemen who are affected do

1 not make written objection to the Department to this
2 arrangement.

3 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;
4 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
5 15, Section 15-20, eff. 6-5-19; 101-10, Article 25, Section
6 25-115, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
7 6-28-19; 101-604, eff. 12-13-19.)

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

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

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

16 1. The name of the seller;

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

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

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

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

8 5. Deductions allowed by law;

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

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

14 8. The amount of tax due;

15 9. The signature of the taxpayer; and

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

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

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

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

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

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

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

10 1. The name of the seller;

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

14 3. The total amount of taxable receipts received by him
15 during the preceding calendar month from sales of tangible
16 personal property by him during such preceding calendar
17 month, including receipts from charge and time sales, but
18 less all deductions allowed by law;

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

21 5. The amount of tax due; and

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

24 Every person engaged in the business of selling aviation
25 fuel at retail in this State during the preceding calendar
26 month shall, instead of reporting and paying tax as otherwise

1 required by this Section, report and pay such tax on a separate
2 aviation fuel tax return. The requirements related to the
3 return shall be as otherwise provided in this Section.
4 Notwithstanding any other provisions of this Act to the
5 contrary, retailers selling aviation fuel shall file all
6 aviation fuel tax returns and shall make all aviation fuel tax
7 payments by electronic means in the manner and form required by
8 the Department. For purposes of this Section, "aviation fuel"
9 means jet fuel and aviation gasoline.

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

24 Beginning on October 1, 2003, every distributor, importing
25 distributor, and manufacturer of alcoholic liquor as defined in
26 the Liquor Control Act of 1934, shall file a statement with the

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

26 If a total amount of less than \$1 is payable, refundable or

1 creditable, such amount shall be disregarded if it is less than
2 50 cents and shall be increased to \$1 if it is 50 cents or more.

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

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

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

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

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

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

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

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

1 whole-dollar amount where the fractional part of a dollar is
2 less than 50 cents.

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

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

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

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

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

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

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

1 the same uniform invoice-transaction reporting return form.
2 For purposes of this Section, "watercraft" means a Class 2,
3 Class 3, or Class 4 watercraft as defined in Section 3-2 of the
4 Boat Registration and Safety Act, a personal watercraft, or any
5 boat equipped with an inboard motor.

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

22 Any retailer who sells only motor vehicles, watercraft,
23 aircraft, or trailers that are required to be registered with
24 an agency of this State, so that all retailers' occupation tax
25 liability is required to be reported, and is reported, on such
26 transaction reporting returns and who is not otherwise required

1 to file monthly or quarterly returns, need not file monthly or
2 quarterly returns. However, those retailers shall be required
3 to file returns on an annual basis.

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

25 The transaction reporting return in the case of watercraft
26 or aircraft must show the name and address of the seller; the

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

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

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

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

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

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

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

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

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

5 Except as provided in this Section, the retailer filing the
6 return under this Section shall, at the time of filing such
7 return, pay to the Department the amount of tax imposed by this
8 Act less the vendor discount amount ~~a discount of 2.1% prior to~~
9 ~~January 1, 1990 and 1.75% on and after January 1, 1990,~~ or \$5
10 per calendar year, whichever is greater, which is allowed to
11 reimburse the retailer for the expenses incurred in keeping
12 records, preparing and filing returns, remitting the tax and
13 supplying data to the Department on request. As used in this
14 Section, "vendor discount amount" means: (1) on and after
15 January 1, 1990 and prior to July 1, 2020, 1.75% of the amount
16 collected; and (2) on and after July 1, 2020, 1% of the amount
17 collected. The discount under this Section is not allowed for
18 the 1.25% portion of taxes paid on aviation fuel that is
19 subject to the revenue use requirements of 49 U.S.C. 47107(b)
20 and 49 U.S.C. 47133. Any prepayment made pursuant to Section 2d
21 of this Act shall be included in the amount on which such ~~2.1%~~
22 ~~or 1.75%~~ discount is computed. In the case of retailers who
23 report and pay the tax on a transaction by transaction basis,
24 as provided in this Section, such discount shall be taken with
25 each such tax remittance instead of when such retailer files
26 his periodic return. The discount allowed under this Section is

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

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

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

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

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

1 payment dates for taxpayers who file on other than a calendar
2 monthly basis.

3 The provisions of this paragraph apply before October 1,
4 2001. Without regard to whether a taxpayer is required to make
5 quarter monthly payments as specified above, any taxpayer who
6 is required by Section 2d of this Act to collect and remit
7 prepaid taxes and has collected prepaid taxes which average in
8 excess of \$25,000 per month during the preceding 2 complete
9 calendar quarters, shall file a return with the Department as
10 required by Section 2f and shall make payments to the
11 Department on or before the 7th, 15th, 22nd and last day of the
12 month during which such liability is incurred. If the month
13 during which such tax liability is incurred began prior to
14 September 1, 1985 (the effective date of Public Act 84-221),
15 each payment shall be in an amount not less than 22.5% of the
16 taxpayer's actual liability under Section 2d. If the month
17 during which such tax liability is incurred begins on or after
18 January 1, 1986, each payment shall be in an amount equal to
19 22.5% of the taxpayer's actual liability for the month or 27.5%
20 of the taxpayer's liability for the same calendar month of the
21 preceding calendar year. If the month during which such tax
22 liability is incurred begins on or after January 1, 1987, each
23 payment shall be in an amount equal to 22.5% of the taxpayer's
24 actual liability for the month or 26.25% of the taxpayer's
25 liability for the same calendar month of the preceding year.
26 The amount of such quarter monthly payments shall be credited

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

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

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

17 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 or 1%, as applicable, of the difference between the credit
11 taken and that actually due, and that taxpayer shall be liable
12 for penalties and 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 Beginning January 1, 1990, each month the Department shall
19 pay into the Local Government Tax Fund, a special fund in the
20 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.

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

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

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

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

21 Subject to payment of amounts into the Capital Projects
22 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
23 and the McCormick Place Expansion Project Fund pursuant to the
24 preceding paragraphs or in any amendments thereto hereafter
25 enacted, for aviation fuel sold on or after December 1, 2019,
26 the Department shall each month deposit into the Aviation Fuel

1 Sales Tax Refund Fund an amount estimated by the Department to
2 be required for refunds of the 80% portion of the tax on
3 aviation fuel under this Act. The Department shall only deposit
4 moneys into the Aviation Fuel Sales Tax Refund Fund under this
5 paragraph for so long as the revenue use requirements of 49
6 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

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

1 Civil Administrative Code of Illinois.

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

21 Subject to payments of amounts into the Build Illinois
22 Fund, the McCormick Place Expansion Project Fund, the Illinois
23 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax
24 Compliance and Administration Fund as provided in this Section,
25 beginning on July 1, 2018 the Department shall pay each month
26 into the Downstate Public Transportation Fund the moneys

1 required to be so paid under Section 2-3 of the Downstate
2 Public Transportation Act.

3 Subject to successful execution and delivery of a
4 public-private agreement between the public agency and private
5 entity and completion of the civic build, beginning on July 1,
6 2023, of the remainder of the moneys received by the Department
7 under the Use Tax Act, the Service Use Tax Act, the Service
8 Occupation Tax Act, and this Act, the Department shall deposit
9 the following specified deposits in the aggregate from
10 collections under the Use Tax Act, the Service Use Tax Act, the
11 Service Occupation Tax Act, and the Retailers' Occupation Tax
12 Act, as required under Section 8.25g of the State Finance Act
13 for distribution consistent with the Public-Private
14 Partnership for Civic and Transit Infrastructure Project Act.
15 The moneys received by the Department pursuant to this Act and
16 required to be deposited into the Civic and Transit
17 Infrastructure Fund are subject to the pledge, claim and charge
18 set forth in Section 25-55 of the Public-Private Partnership
19 for Civic and Transit Infrastructure Project Act. As used in
20 this paragraph, "civic build", "private entity",
21 "public-private agreement", and "public agency" have the
22 meanings provided in Section 25-10 of the Public-Private
23 Partnership for Civic and Transit Infrastructure Project Act.

| 24 | Fiscal Year..... | Total Deposit |
|----|------------------|---------------|
| 25 | 2024 | \$200,000,000 |
| 26 | 2025 | \$206,000,000 |

| | | | |
|----|------|-------|---------------|
| 1 | 2026 | ..... | \$212,200,000 |
| 2 | 2027 | ..... | \$218,500,000 |
| 3 | 2028 | ..... | \$225,100,000 |
| 4 | 2029 | ..... | \$288,700,000 |
| 5 | 2030 | ..... | \$298,900,000 |
| 6 | 2031 | ..... | \$309,300,000 |
| 7 | 2032 | ..... | \$320,100,000 |
| 8 | 2033 | ..... | \$331,200,000 |
| 9 | 2034 | ..... | \$341,200,000 |
| 10 | 2035 | ..... | \$351,400,000 |
| 11 | 2036 | ..... | \$361,900,000 |
| 12 | 2037 | ..... | \$372,800,000 |
| 13 | 2038 | ..... | \$384,000,000 |
| 14 | 2039 | ..... | \$395,500,000 |
| 15 | 2040 | ..... | \$407,400,000 |
| 16 | 2041 | ..... | \$419,600,000 |
| 17 | 2042 | ..... | \$432,200,000 |
| 18 | 2043 | ..... | \$445,100,000 |

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

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

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

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

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

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

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

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

1 penalty provided for in this Act.

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

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

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

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

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

1 overpayment of liability.

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

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

26 Any person engaged in the business of selling tangible

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

20 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;
21 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
22 15, Section 15-25, eff. 6-5-19; 101-10, Article 25, Section
23 25-120, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
24 6-28-19; 101-604, eff. 12-13-19.)

25 Section 99. Effective date. This Act takes effect upon
26 becoming law.