



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB4234

Introduced 1/27/2020, by Rep. Maurice A. West, II

SYNOPSIS AS INTRODUCED:

30 ILCS 105/5.930 new	
30 ILCS 105/6z-114 new	
35 ILCS 105/3-10	
35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/3-10	from Ch. 120, par. 439.33-10
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/3-10	from Ch. 120, par. 439.103-10
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/2-10	
35 ILCS 120/3	from Ch. 120, par. 442

Amends the State Finance Act to create the Mental Health Services Fund as a special fund in the State treasury. Provides that moneys in the Mental Health Services Fund shall be distributed each month to the counties of the State for certain specified purposes. Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Imposes a surcharge of 1% of the selling price on firearm ammunition. Provides that moneys from the surcharge shall be deposited into the Mental Health Services Fund. Effective immediately.

LRB101 15567 HLH 64912 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 State Finance Act is amended by adding
5 Sections 5.930 and 6z-114 as follows:

6 (30 ILCS 105/5.930 new)

7 Sec. 5.930. The Mental Health Services Fund.

8 (30 ILCS 105/6z-114 new)

9 Sec. 6z-114. The Mental Health Services Fund; creation. The
10 Mental Health Services Fund is created as a special fund in the
11 State treasury. Moneys in the Fund shall be distributed each
12 month to the counties of the State based on each county's
13 proportionate share of total ammunition sales for the previous
14 month. On and after August 1, 2020, as soon as possible after
15 the first day of each month, the Department of Revenue shall
16 certify to the State Comptroller and the State Treasurer the
17 amount to be distributed to each county under this Section.
18 Moneys distributed to counties under this Section shall be used
19 as follows: (i) 50% of the funds shall be used to support
20 programs that address mental health issues affecting children,
21 teens, and young adults, with preference given to programs that
22 are led by child and adolescent psychologists or child and

1 adolescent psychiatrists; and (ii) 50% of the funds shall be
2 used to support programs that are targeted towards adults with
3 serious and persistent mental illnesses, including, but not
4 limited to, schizophrenia, depression, and bipolar disorder,
5 with equal consideration given to programs providing
6 medium-to-long-term psychiatric rehabilitation services and
7 programs providing short-term crisis intervention services.
8 Programs within juvenile detention centers and adult jails that
9 meet the criteria of this Section may be considered for funding
10 under this Section.

11 Section 10. The Use Tax Act is amended by changing Sections
12 3-10 and 9 as follows:

13 (35 ILCS 105/3-10)

14 Sec. 3-10. Rate of tax. Unless otherwise provided in this
15 Section, the tax imposed by this Act is at the rate of 6.25% of
16 either the selling price or the fair market value, if any, of
17 the tangible personal property. In all cases where property
18 functionally used or consumed is the same as the property that
19 was purchased at retail, then the tax is imposed on the selling
20 price of the property. In all cases where property functionally
21 used or consumed is a by-product or waste product that has been
22 refined, manufactured, or produced from property purchased at
23 retail, then the tax is imposed on the lower of the fair market
24 value, if any, of the specific property so used in this State

1 or on the selling price of the property purchased at retail.
2 For purposes of this Section "fair market value" means the
3 price at which property would change hands between a willing
4 buyer and a willing seller, neither being under any compulsion
5 to buy or sell and both having reasonable knowledge of the
6 relevant facts. The fair market value shall be established by
7 Illinois sales by the taxpayer of the same property as that
8 functionally used or consumed, or if there are no such sales by
9 the taxpayer, then comparable sales or purchases of property of
10 like kind and character in Illinois.

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

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

18 With respect to gasohol, the tax imposed by this Act
19 applies to (i) 70% of the proceeds of sales made on or after
20 January 1, 1990, and before July 1, 2003, (ii) 80% of the
21 proceeds of sales made on or after July 1, 2003 and on or
22 before July 1, 2017, and (iii) 100% of the proceeds of sales
23 made thereafter. If, at any time, however, the tax under this
24 Act on sales of gasohol is imposed at the rate of 1.25%, then
25 the tax imposed by this Act applies to 100% of the proceeds of
26 sales of gasohol made during that time.

1 With respect to majority blended ethanol fuel, the tax
2 imposed by this Act does not apply to the proceeds of sales
3 made on or after July 1, 2003 and on or before December 31,
4 2023 but applies to 100% of the proceeds of sales made
5 thereafter.

6 With respect to biodiesel blends with no less than 1% and
7 no more than 10% biodiesel, the tax imposed by this Act applies
8 to (i) 80% of the proceeds of sales made on or after July 1,
9 2003 and on or before December 31, 2018 and (ii) 100% of the
10 proceeds of sales made thereafter. If, at any time, however,
11 the tax under this Act on sales of biodiesel blends with no
12 less than 1% and no more than 10% biodiesel is imposed at the
13 rate of 1.25%, then the tax imposed by this Act applies to 100%
14 of the proceeds of sales of biodiesel blends with no less than
15 1% and no more than 10% biodiesel made during that time.

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

21 With respect to food for human consumption that is to be
22 consumed off the premises where it is sold (other than
23 alcoholic beverages, food consisting of or infused with adult
24 use cannabis, soft drinks, and food that has been prepared for
25 immediate consumption) and prescription and nonprescription
26 medicines, drugs, medical appliances, products classified as

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

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

26 Until August 1, 2009, and notwithstanding any other

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

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

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

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

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

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

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

17 As used in this Section, "adult use cannabis" means
18 cannabis subject to tax under the Cannabis Cultivation
19 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law and
20 does not include cannabis subject to tax under the
21 Compassionate Use of Medical Cannabis Program Act.

22 Beginning July 1, 2020, in addition to all other rates of
23 tax imposed under this Act, a surcharge of 1% is imposed on the
24 selling price of firearm ammunition. "Firearm ammunition" has
25 the meaning given to that term under Section 31A-0.1 of the
26 Criminal Code of 2012.

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

8 (Source: P.A. 100-22, eff. 7-6-17; 101-363, eff. 8-9-19;
9 101-593, eff. 12-4-19.)

10 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

11 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
12 and trailers that are required to be registered with an agency
13 of this State, each retailer required or authorized to collect
14 the tax imposed by this Act shall pay to the Department the
15 amount of such tax (except as otherwise provided) at the time
16 when he is required to file his return for the period during
17 which such tax was collected, less a discount of 2.1% prior to
18 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
19 per calendar year, whichever is greater, which is allowed to
20 reimburse the retailer for expenses incurred in collecting the
21 tax, keeping records, preparing and filing returns, remitting
22 the tax and supplying data to the Department on request. The
23 discount under this Section is not allowed for the 1.25%
24 portion of taxes paid on aviation fuel that is subject to the
25 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.

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

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

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

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

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

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

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

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

5 5. The amount of tax due;

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

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

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

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

26 Notwithstanding any other provision of this Act to the

1 contrary, retailers subject to tax on cannabis shall file all
2 cannabis tax returns and shall make all cannabis tax payments
3 by electronic means in the manner and form required by the
4 Department.

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

1 Section 2505-210 of the Department of Revenue Law shall make
2 all payments required by rules of the Department by electronic
3 funds transfer.

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

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

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

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

19 Before October 1, 2000, if the taxpayer's average monthly
20 tax liability to the Department under this Act, the Retailers'
21 Occupation Tax Act, the Service Occupation Tax Act, the Service
22 Use Tax Act was \$10,000 or more during the preceding 4 complete
23 calendar quarters, he shall file a return with the Department
24 each month by the 20th day of the month next following the
25 month during which such tax liability is incurred and shall
26 make payments to the Department on or before the 7th, 15th,

1 22nd and last day of the month during which such liability is
2 incurred. On and after October 1, 2000, if the taxpayer's
3 average monthly tax liability to the Department under this Act,
4 the Retailers' Occupation Tax Act, the Service Occupation Tax
5 Act, and the Service Use Tax Act was \$20,000 or more during the
6 preceding 4 complete calendar quarters, he shall file a return
7 with the Department each month by the 20th day of the month
8 next following the month during which such tax liability is
9 incurred and shall make payment to the Department on or before
10 the 7th, 15th, 22nd and last day of the month during which such
11 liability is incurred. If the month during which such tax
12 liability is incurred began prior to January 1, 1985, each
13 payment shall be in an amount equal to 1/4 of the taxpayer's
14 actual liability for the month or an amount set by the
15 Department not to exceed 1/4 of the average monthly liability
16 of the taxpayer to the Department for the preceding 4 complete
17 calendar quarters (excluding the month of highest liability and
18 the month of lowest liability in such 4 quarter period). If the
19 month during which such tax liability is incurred begins on or
20 after January 1, 1985, and prior to January 1, 1987, each
21 payment shall be in an amount equal to 22.5% of the taxpayer's
22 actual liability for the month or 27.5% of the taxpayer's
23 liability for the same calendar month of the preceding year. If
24 the month during which such tax liability is incurred begins on
25 or after January 1, 1987, and prior to January 1, 1988, each
26 payment shall be in an amount equal to 22.5% of the taxpayer's

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

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

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

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

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

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

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

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

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

11 In addition, with respect to motor vehicles, watercraft,
12 aircraft, and trailers that are required to be registered with
13 an agency of this State, except as otherwise provided in this
14 Section, every retailer selling this kind of tangible personal
15 property shall file, with the Department, upon a form to be
16 prescribed and supplied by the Department, a separate return
17 for each such item of tangible personal property which the
18 retailer sells, except that if, in the same transaction, (i) a
19 retailer of aircraft, watercraft, motor vehicles or trailers
20 transfers more than one aircraft, watercraft, motor vehicle or
21 trailer to another aircraft, watercraft, motor vehicle or
22 trailer retailer for the purpose of resale or (ii) a retailer
23 of aircraft, watercraft, motor vehicles, or trailers transfers
24 more than one aircraft, watercraft, motor vehicle, or trailer
25 to a purchaser for use as a qualifying rolling stock as
26 provided in Section 3-55 of this Act, then that seller may

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

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

24 The transaction reporting return in the case of motor
25 vehicles or trailers that are required to be registered with an
26 agency of this State, shall be the same document as the Uniform

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

19 The transaction reporting return in the case of watercraft
20 and aircraft must show the name and address of the seller; the
21 name and address of the purchaser; the amount of the selling
22 price including the amount allowed by the retailer for
23 traded-in property, if any; the amount allowed by the retailer
24 for the traded-in tangible personal property, if any, to the
25 extent to which Section 2 of this Act allows an exemption for
26 the value of traded-in property; the balance payable after

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

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

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

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

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

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

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

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

24 Any retailer filing a return under this Section shall also
25 include (for the purpose of paying tax thereon) the total tax
26 covered by such return upon the selling price of tangible

1 personal property purchased by him at retail from a retailer,
2 but as to which the tax imposed by this Act was not collected
3 from the retailer filing such return, and such retailer shall
4 remit the amount of such tax to the Department when filing such
5 return.

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

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

17 Beginning January 1, 1990, each month the Department shall
18 pay into the State and Local Sales Tax Reform Fund, a special
19 fund in the State Treasury which is hereby created, the net
20 revenue realized for the preceding month from the 1% tax
21 imposed under this Act.

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

1 and which is titled or registered by an agency of this State's
2 government.

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

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

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

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

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

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 Retailers' Occupation Tax Act shall not exceed \$2,000,000
4 in any fiscal year.

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

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

25 Beginning July 1, 2020, the Department shall pay into the
26 Mental Health Services Fund 100% of the net revenue realized

1 for the preceding month from the 1% surcharge on the selling
2 price of firearm ammunition.

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 15. The Service Use Tax Act is amended by changing
7 Sections 3-10 and 9 as follows:

8 (35 ILCS 110/3-10) (from Ch. 120, par. 439.33-10)

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

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

19 With respect to gasohol, as defined in the Use Tax Act, the
20 tax imposed by this Act applies to (i) 70% of the selling price
21 of property transferred as an incident to the sale of service
22 on or after January 1, 1990, and before July 1, 2003, (ii) 80%
23 of the selling price of property transferred as an incident to
24 the sale of service on or after July 1, 2003 and on or before

1 July 1, 2017, and (iii) 100% of the selling price thereafter.
2 If, at any time, however, the tax under this Act on sales of
3 gasohol, as defined in the Use Tax Act, is imposed at the rate
4 of 1.25%, then the tax imposed by this Act applies to 100% of
5 the proceeds of sales of gasohol made during that time.

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

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

24 With respect to 100% biodiesel, as defined in the Use Tax
25 Act, and biodiesel blends, as defined in the Use Tax Act, with
26 more than 10% but no more than 99% biodiesel, the tax imposed

1 by this Act does not apply to the proceeds of the selling price
2 of property transferred as an incident to the sale of service
3 on or after July 1, 2003 and on or before December 31, 2023 but
4 applies to 100% of the selling price thereafter.

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

15 The tax shall be imposed at the rate of 1% on food prepared
16 for immediate consumption and transferred incident to a sale of
17 service subject to this Act or the Service Occupation Tax Act
18 by an entity licensed under the Hospital Licensing Act, the
19 Nursing Home Care Act, the ID/DD Community Care Act, the MC/DD
20 Act, the Specialized Mental Health Rehabilitation Act of 2013,
21 or the Child Care Act of 1969. The tax shall also be imposed at
22 the rate of 1% on food for human consumption that is to be
23 consumed off the premises where it is sold (other than
24 alcoholic beverages, food consisting of or infused with adult
25 use cannabis, soft drinks, and food that has been prepared for
26 immediate consumption and is not otherwise included in this

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

22 Notwithstanding any other provisions of this Act,
23 beginning September 1, 2009, "soft drinks" means non-alcoholic
24 beverages that contain natural or artificial sweeteners. "Soft
25 drinks" do not include beverages that contain milk or milk
26 products, soy, rice or similar milk substitutes, or greater

1 than 50% of vegetable or fruit juice by volume.

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

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

23 Notwithstanding any other provisions of this Act,
24 beginning September 1, 2009, "nonprescription medicines and
25 drugs" does not include grooming and hygiene products. For
26 purposes of this Section, "grooming and hygiene products"

1 includes, but is not limited to, soaps and cleaning solutions,
2 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
3 lotions and screens, unless those products are available by
4 prescription only, regardless of whether the products meet the
5 definition of "over-the-counter-drugs". For the purposes of
6 this paragraph, "over-the-counter-drug" means a drug for human
7 use that contains a label that identifies the product as a drug
8 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"
9 label includes:

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

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

14 Beginning on January 1, 2014 (the effective date of Public
15 Act 98-122), "prescription and nonprescription medicines and
16 drugs" includes medical cannabis purchased from a registered
17 dispensing organization under the Compassionate Use of Medical
18 Cannabis Program Act.

19 As used in this Section, "adult use cannabis" means
20 cannabis subject to tax under the Cannabis Cultivation
21 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law and
22 does not include cannabis subject to tax under the
23 Compassionate Use of Medical Cannabis Program Act.

24 Beginning July 1, 2020, in addition to all other rates of
25 tax imposed under this Act, a surcharge of 1% is imposed on the
26 selling price of firearm ammunition. "Firearm ammunition" has

1 the meaning given to that term under Section 31A-0.1 of the
2 Criminal Code of 2012.

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

10 (Source: P.A. 100-22, eff. 7-6-17; 101-363, eff. 8-9-19;
11 101-593, eff. 12-4-19.)

12 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

13 Sec. 9. Each serviceman required or authorized to collect
14 the tax herein imposed shall pay to the Department the amount
15 of such tax (except as otherwise provided) at the time when he
16 is required to file his return for the period during which such
17 tax was collected, less a discount of 2.1% prior to January 1,
18 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
19 year, whichever is greater, which is allowed to reimburse the
20 serviceman for expenses incurred in collecting the tax, keeping
21 records, preparing and filing returns, remitting the tax and
22 supplying data to the Department on request. The discount under
23 this Section is not allowed for the 1.25% portion of taxes paid
24 on aviation fuel that is subject to the revenue use
25 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The

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

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

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

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

6 1. The name of the seller;

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

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

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

15 5. The amount of tax due;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

24 Notwithstanding any other provision in this Act concerning
25 the time within which a serviceman may file his return, in the
26 case of any serviceman who ceases to engage in a kind of

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

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

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

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

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

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

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

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

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

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

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

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

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

18 Beginning July 1, 2020, the Department shall pay into the
19 Mental Health Services Fund 100% of the net revenue realized
20 for the preceding month from the 1% surcharge on the selling
21 price of firearm ammunition.

22 Of the remainder of the moneys received by the Department
23 pursuant to this Act, (a) 1.75% thereof shall be paid into the
24 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
25 and after July 1, 1989, 3.8% thereof shall be paid into the
26 Build Illinois Fund; provided, however, that if in any fiscal

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

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

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

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

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

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

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

11 and

12 each fiscal year

13 thereafter that bonds

14 are outstanding under

15 Section 13.2 of the

16 Metropolitan Pier and

17 Exposition Authority Act,

18 but not after fiscal year 2060.

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

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

21 certificate of the Chairman of the Metropolitan Pier and

22 Exposition Authority for that fiscal year, less the amount

23 deposited into the McCormick Place Expansion Project Fund by

24 the State Treasurer in the respective month under subsection

25 (g) of Section 13 of the Metropolitan Pier and Exposition

26 Authority Act, plus cumulative deficiencies in the deposits

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

6 Subject to payment of amounts into the Capital Projects
7 Fund, the Clean Air Act Permit Fund, 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, for aviation fuel sold on or after December 1, 2019,
11 the Department shall each month deposit into the Aviation Fuel
12 Sales Tax Refund Fund an amount estimated by the Department to
13 be required for refunds of the 80% portion of the tax on
14 aviation fuel under this Act. The Department shall only deposit
15 moneys into the Aviation Fuel Sales Tax Refund Fund under this
16 paragraph 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 Subject to payment of amounts into the Build Illinois Fund
19 and the McCormick Place Expansion Project Fund pursuant to the
20 preceding paragraphs or in any amendments thereto hereafter
21 enacted, beginning July 1, 1993 and ending on September 30,
22 2013, the Department shall each month pay into the Illinois Tax
23 Increment Fund 0.27% of 80% of the net revenue realized for the
24 preceding month from the 6.25% general rate on the selling
25 price of tangible personal property.

26 Subject to payment of amounts into the Build Illinois Fund

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

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

1 the cash receipts collected during the preceding fiscal year by
2 the Audit Bureau of the Department under the Use Tax Act, the
3 Service Use Tax Act, the Service Occupation Tax Act, the
4 Retailers' Occupation Tax Act, and associated local occupation
5 and use taxes administered by the Department.

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

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

1 required to be deposited into the Civic and Transit
 2 Infrastructure Fund are subject to the pledge, claim, and
 3 charge set forth in Section 25-55 of the Public-Private
 4 Partnership for Civic and Transit Infrastructure Project Act.
 5 As used in this paragraph, "civic build", "private entity",
 6 "public-private agreement", and "public agency" have the
 7 meanings provided in Section 25-10 of the Public-Private
 8 Partnership for Civic and Transit Infrastructure Project Act.

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

1	2041	\$419,600,000
2	2042	\$432,200,000
3	2043	\$445,100,000

4 Beginning July 1, 2021 and until July 1, 2022, subject to
5 the payment of amounts into the State and Local Sales Tax
6 Reform Fund, the Build Illinois Fund, the McCormick Place
7 Expansion Project Fund, the Illinois Tax Increment Fund, the
8 Energy Infrastructure Fund, and the Tax Compliance and
9 Administration Fund as provided in this Section, the Department
10 shall pay each month into the Road Fund the amount estimated to
11 represent 16% of the net revenue realized from the taxes
12 imposed on motor fuel and gasohol. Beginning July 1, 2022 and
13 until July 1, 2023, subject to the payment of amounts into the
14 State and Local Sales Tax Reform Fund, the Build Illinois Fund,
15 the 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 32% of the net revenue realized
20 from the taxes imposed on motor fuel and gasohol. Beginning
21 July 1, 2023 and until July 1, 2024, subject to the payment of
22 amounts into the State and Local Sales Tax Reform Fund, the
23 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 48%
2 of the net revenue realized from the taxes imposed on motor
3 fuel and gasohol. Beginning July 1, 2024 and until July 1,
4 2025, subject to the payment of amounts into the State and
5 Local Sales Tax Reform 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 64% of the net revenue realized
11 from the taxes imposed on motor fuel and gasohol. Beginning on
12 July 1, 2025, subject to the payment of amounts into the State
13 and Local Sales Tax Reform 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 80% of the net revenue realized
19 from the taxes imposed on motor fuel and gasohol. As used in
20 this paragraph "motor fuel" has the meaning given to that term
21 in Section 1.1 of the Motor Fuel Tax Act, and "gasohol" has the
22 meaning given to that term in Section 3-40 of the Use Tax Act.

23 Of the remainder of the moneys received by the Department
24 pursuant to this Act, 75% thereof shall be paid into the
25 General Revenue Fund of the State Treasury and 25% shall be
26 reserved in a special account and used only for the transfer to

1 the Common School Fund as part of the monthly transfer from the
2 General Revenue Fund in accordance with Section 8a of the State
3 Finance Act.

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

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

15 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;
16 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
17 15, Section 15-15, eff. 6-5-19; 101-10, Article 25, Section
18 25-110, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
19 6-28-19; 101-604, eff. 12-13-19.)

20 Section 20. The Service Occupation Tax Act is amended by
21 changing Sections 3-10 and 9 as follows:

22 (35 ILCS 115/3-10) (from Ch. 120, par. 439.103-10)

23 Sec. 3-10. Rate of tax. Unless otherwise provided in this
24 Section, the tax imposed by this Act is at the rate of 6.25% of

1 the "selling price", as defined in Section 2 of the Service Use
2 Tax Act, of the tangible personal property. For the purpose of
3 computing this tax, in no event shall the "selling price" be
4 less than the cost price to the serviceman of the tangible
5 personal property transferred. The selling price of each item
6 of tangible personal property transferred as an incident of a
7 sale of service may be shown as a distinct and separate item on
8 the serviceman's billing to the service customer. If the
9 selling price is not so shown, the selling price of the
10 tangible personal property is deemed to be 50% of the
11 serviceman's entire billing to the service customer. When,
12 however, a serviceman contracts to design, develop, and produce
13 special order machinery or equipment, the tax imposed by this
14 Act shall be based on the serviceman's cost price of the
15 tangible personal property transferred incident to the
16 completion of the contract.

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

21 With respect to gasohol, as defined in the Use Tax Act, the
22 tax imposed by this Act shall apply to (i) 70% of the cost
23 price of property transferred as an incident to the sale of
24 service on or after January 1, 1990, and before July 1, 2003,
25 (ii) 80% of the selling price of property transferred as an
26 incident to the sale of service on or after July 1, 2003 and on

1 or before July 1, 2017, and (iii) 100% of the cost price
2 thereafter. If, at any time, however, the tax under this Act on
3 sales of gasohol, as defined in the Use Tax Act, is imposed at
4 the rate of 1.25%, then the tax imposed by this Act applies to
5 100% of the proceeds of sales of gasohol made during that time.

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

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

24 With respect to 100% biodiesel, as defined in the Use Tax
25 Act, and biodiesel blends, as defined in the Use Tax Act, with
26 more than 10% but no more than 99% biodiesel material, the tax

1 imposed by this Act does not apply to the proceeds of the
2 selling price of property transferred as an incident to the
3 sale of service on or after July 1, 2003 and on or before
4 December 31, 2023 but applies to 100% of the selling price
5 thereafter.

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

16 The tax shall be imposed at the rate of 1% on food prepared
17 for immediate consumption and transferred incident to a sale of
18 service subject to this Act or the Service Occupation Tax Act
19 by an entity licensed under the Hospital Licensing Act, the
20 Nursing Home Care Act, the ID/DD Community Care Act, the MC/DD
21 Act, the Specialized Mental Health Rehabilitation Act of 2013,
22 or the Child Care Act of 1969. The tax shall also be imposed at
23 the rate of 1% on food for human consumption that is to be
24 consumed off the premises where it is sold (other than
25 alcoholic beverages, food consisting of or infused with adult
26 use cannabis, soft drinks, and food that has been prepared for

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

22 Notwithstanding any other provisions of this Act,
23 beginning September 1, 2009, "soft drinks" means non-alcoholic
24 beverages that contain natural or artificial sweeteners. "Soft
25 drinks" do not include beverages that contain milk or milk
26 products, soy, rice or similar milk substitutes, or greater

1 than 50% of vegetable or fruit juice by volume.

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

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

23 Notwithstanding any other provisions of this Act,
24 beginning September 1, 2009, "nonprescription medicines and
25 drugs" does not include grooming and hygiene products. For
26 purposes of this Section, "grooming and hygiene products"

1 includes, but is not limited to, soaps and cleaning solutions,
2 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
3 lotions and screens, unless those products are available by
4 prescription only, regardless of whether the products meet the
5 definition of "over-the-counter-drugs". For the purposes of
6 this paragraph, "over-the-counter-drug" means a drug for human
7 use that contains a label that identifies the product as a drug
8 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"
9 label includes:

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

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

14 Beginning on January 1, 2014 (the effective date of Public
15 Act 98-122), "prescription and nonprescription medicines and
16 drugs" includes medical cannabis purchased from a registered
17 dispensing organization under the Compassionate Use of Medical
18 Cannabis Program Act.

19 As used in this Section, "adult use cannabis" means
20 cannabis subject to tax under the Cannabis Cultivation
21 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law and
22 does not include cannabis subject to tax under the
23 Compassionate Use of Medical Cannabis Program Act.

24 Beginning July 1, 2020, in addition to all other rates of
25 tax imposed under this Act, a surcharge of 1% is imposed on the
26 selling price of firearm ammunition. "Firearm ammunition" has

1 the meaning given to that term under Section 31A-0.1 of the
2 Criminal Code of 2012.

3 (Source: P.A. 100-22, eff. 7-6-17; 101-363, eff. 8-9-19;
4 101-593, eff. 12-4-19.)

5 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

6 Sec. 9. Each serviceman required or authorized to collect
7 the tax herein imposed shall pay to the Department the amount
8 of such tax at the time when he is required to file his return
9 for the period during which such tax was collectible, less a
10 discount of 2.1% prior to January 1, 1990, and 1.75% on and
11 after January 1, 1990, or \$5 per calendar year, whichever is
12 greater, which is allowed to reimburse the serviceman for
13 expenses incurred in collecting the tax, keeping records,
14 preparing and filing returns, remitting the tax and supplying
15 data to the Department on request. The discount under this
16 Section is not allowed for the 1.25% portion of taxes paid on
17 aviation fuel that is subject to the revenue use requirements
18 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The discount allowed
19 under this Section is allowed only for returns that are filed
20 in the manner required by this Act. The Department may disallow
21 the discount for servicemen whose certificate of registration
22 is revoked at the time the return is filed, but only if the
23 Department's decision to revoke the certificate of
24 registration has become final.

25 Where such tangible personal property is sold under a

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

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

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

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

3 1. The name of the seller;

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

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

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

12 5. The amount of tax due;

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

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

16 Each serviceman required or authorized to collect the tax
17 herein imposed on aviation fuel acquired as an incident to the
18 purchase of a service in this State during the preceding
19 calendar month shall, instead of reporting and paying tax as
20 otherwise required by this Section, report and pay such tax on
21 a separate aviation fuel tax return. The requirements related
22 to the return shall be as otherwise provided in this Section.
23 Notwithstanding any other provisions of this Act to the
24 contrary, servicemen transferring aviation fuel incident to
25 sales of service shall file all aviation fuel tax returns and
26 shall make all aviation fuel tax payments by electronic means

1 in the manner and form required by the Department. For purposes
2 of this Section, "aviation fuel" means jet fuel and aviation
3 gasoline.

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

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

13 Prior to October 1, 2003, and on and after September 1,
14 2004 a serviceman may accept a Manufacturer's Purchase Credit
15 certification from a purchaser in satisfaction of Service Use
16 Tax as provided in Section 3-70 of the Service Use Tax Act if
17 the purchaser provides the appropriate documentation as
18 required by Section 3-70 of the Service Use Tax Act. A
19 Manufacturer's Purchase Credit certification, accepted prior
20 to October 1, 2003 or on or after September 1, 2004 by a
21 serviceman as provided in Section 3-70 of the Service Use Tax
22 Act, may be used by that serviceman to satisfy Service
23 Occupation Tax liability in the amount claimed in the
24 certification, not to exceed 6.25% of the receipts subject to
25 tax from a qualifying purchase. A Manufacturer's Purchase
26 Credit reported on any original or amended return filed under

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

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

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

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

25 Notwithstanding any other provision in this Act concerning
26 the time within which a 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 Beginning October 1, 1993, a taxpayer who has an average
7 monthly tax liability of \$150,000 or more shall make all
8 payments required by rules of the Department by electronic
9 funds transfer. Beginning October 1, 1994, a taxpayer who has
10 an average monthly tax liability of \$100,000 or more shall make
11 all payments required by rules of the Department by electronic
12 funds transfer. Beginning October 1, 1995, a taxpayer who has
13 an average monthly tax liability of \$50,000 or more shall make
14 all payments required by rules of the Department by electronic
15 funds transfer. Beginning October 1, 2000, a taxpayer who has
16 an annual tax liability of \$200,000 or more shall make all
17 payments required by rules of the Department by electronic
18 funds transfer. The term "annual tax liability" shall be the
19 sum of the taxpayer's liabilities under this Act, and under all
20 other State and local occupation and use tax laws administered
21 by the Department, for the immediately preceding calendar year.
22 The term "average monthly tax liability" means the sum of the
23 taxpayer's liabilities under this Act, and under all other
24 State and local occupation and use tax laws administered by the
25 Department, for the immediately preceding calendar year
26 divided by 12. Beginning on October 1, 2002, a taxpayer who has

1 a tax liability in the amount set forth in subsection (b) of
2 Section 2505-210 of the Department of Revenue Law shall make
3 all payments required by rules of the Department by electronic
4 funds transfer.

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

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

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

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

20 Where a serviceman collects the tax with respect to the
21 selling price of tangible personal property which he sells and
22 the purchaser thereafter returns such tangible personal
23 property and the serviceman refunds the selling price thereof
24 to the purchaser, such serviceman shall also refund, to the
25 purchaser, the tax so collected from the purchaser. When filing
26 his return for the period in which he refunds such tax to the

1 purchaser, the serviceman may deduct the amount of the tax so
2 refunded by him to the purchaser from any other Service
3 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or
4 Use Tax which such serviceman may be required to pay or remit
5 to the Department, as shown by such return, provided that the
6 amount of the tax to be deducted shall previously have been
7 remitted to the Department by such serviceman. If the
8 serviceman shall not previously have remitted the amount of
9 such tax to the Department, he shall be entitled to no
10 deduction hereunder upon refunding such tax to the purchaser.

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

18 Where the serviceman has more than one business registered
19 with the Department under separate registrations hereunder,
20 such serviceman shall file separate returns for each registered
21 business.

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

25 Beginning January 1, 1990, each month the Department shall
26 pay into the County and Mass Transit District Fund 4% of the

1 revenue realized for the preceding month from the 6.25% general
2 rate on sales of tangible personal property other than aviation
3 fuel sold on or after December 1, 2019. This exception for
4 aviation fuel only applies for so long as the revenue use
5 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
6 binding on the State.

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

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

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

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

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

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

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

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

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

10 Beginning July 1, 2020, the Department shall pay into the
11 Mental Health Services Fund 100% of the net revenue realized
12 for the preceding month from the 1% surcharge on the selling
13 price of firearm ammunition.

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

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

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

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

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

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

1 2031 350,000,000

2 2032 350,000,000

3 and

4 each fiscal year

5 thereafter that bonds

6 are outstanding under

7 Section 13.2 of the

8 Metropolitan Pier and

9 Exposition Authority Act,

10 but not after fiscal year 2060.

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

24 Subject to payment of amounts into the Capital Projects
25 Fund, the Build Illinois Fund, and the McCormick Place
26 Expansion Project Fund pursuant to the preceding paragraphs or

1 in any amendments thereto hereafter enacted, for aviation fuel
2 sold on or after December 1, 2019, the Department shall each
3 month deposit into the Aviation Fuel Sales Tax Refund Fund an
4 amount estimated by the Department to be required for refunds
5 of the 80% portion of the tax on aviation fuel under this Act.
6 The Department shall only deposit moneys into the Aviation Fuel
7 Sales Tax Refund Fund under this paragraph for so long as the
8 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
9 47133 are binding on the State.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

14 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;
15 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
16 15, Section 15-20, eff. 6-5-19; 101-10, Article 25, Section
17 25-115, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
18 6-28-19; 101-604, eff. 12-13-19.)

19 Section 25. The Retailers' Occupation Tax Act is amended by
20 changing Sections 2-10 and 3 as follows:

21 (35 ILCS 120/2-10)

22 Sec. 2-10. Rate of tax. Unless otherwise provided in this
23 Section, the tax imposed by this Act is at the rate of 6.25% of
24 gross receipts from sales of tangible personal property made in

1 the course of business.

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

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

9 Within 14 days after the effective date of this amendatory
10 Act of the 91st General Assembly, each retailer of motor fuel
11 and gasohol shall cause the following notice to be posted in a
12 prominently visible place on each retail dispensing device that
13 is used to dispense motor fuel or gasohol in the State of
14 Illinois: "As of July 1, 2000, the State of Illinois has
15 eliminated the State's share of sales tax on motor fuel and
16 gasohol through December 31, 2000. The price on this pump
17 should reflect the elimination of the tax." The notice shall be
18 printed in bold print on a sign that is no smaller than 4
19 inches by 8 inches. The sign shall be clearly visible to
20 customers. Any retailer who fails to post or maintain a
21 required sign through December 31, 2000 is guilty of a petty
22 offense for which the fine shall be \$500 per day per each
23 retail premises where a violation occurs.

24 With respect to gasohol, as defined in the Use Tax Act, the
25 tax imposed by this Act applies to (i) 70% of the proceeds of
26 sales made on or after January 1, 1990, and before July 1,

1 2003, (ii) 80% of the proceeds of sales made on or after July
2 1, 2003 and on or before July 1, 2017, and (iii) 100% of the
3 proceeds of sales made thereafter. If, at any time, however,
4 the tax under this Act on sales of gasohol, as defined in the
5 Use Tax Act, is imposed at the rate of 1.25%, then the tax
6 imposed by this Act applies to 100% of the proceeds of sales of
7 gasohol made during that time.

8 With respect to majority blended ethanol fuel, as defined
9 in the Use Tax Act, the tax imposed by this Act does not apply
10 to the proceeds of sales made on or after July 1, 2003 and on or
11 before December 31, 2023 but applies to 100% of the proceeds of
12 sales made thereafter.

13 With respect to biodiesel blends, as defined in the Use Tax
14 Act, with no less than 1% and no more than 10% biodiesel, the
15 tax imposed by this Act applies to (i) 80% of the proceeds of
16 sales made on or after July 1, 2003 and on or before December
17 31, 2018 and (ii) 100% of the proceeds of sales made
18 thereafter. If, at any time, however, the tax under this Act on
19 sales of biodiesel blends, as defined in the Use Tax Act, with
20 no less than 1% and no more than 10% biodiesel is imposed at
21 the rate of 1.25%, then the tax imposed by this Act applies to
22 100% of the proceeds of sales of biodiesel blends with no less
23 than 1% and no more than 10% biodiesel made during that time.

24 With respect to 100% biodiesel, as defined in the Use Tax
25 Act, and biodiesel blends, as defined in the Use Tax Act, with
26 more than 10% but no more than 99% biodiesel, the tax imposed

1 by this Act does not apply to the proceeds of sales made on or
2 after July 1, 2003 and on or before December 31, 2023 but
3 applies to 100% of the proceeds of sales made thereafter.

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

1 Milk and Milk Products Act, or drinks containing 50% or more
2 natural fruit or vegetable juice.

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

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

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

1 ingredients or flavorings in the form of bars, drops, or
2 pieces. "Candy" does not include any preparation that contains
3 flour or requires refrigeration.

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

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

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

21 Beginning on the effective date of this amendatory Act of
22 the 98th General Assembly, "prescription and nonprescription
23 medicines and drugs" includes medical cannabis purchased from a
24 registered dispensing organization under the Compassionate Use
25 of Medical Cannabis Program Act.

26 As used in this Section, "adult use cannabis" means

1 cannabis subject to tax under the Cannabis Cultivation
2 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law and
3 does not include cannabis subject to tax under the
4 Compassionate Use of Medical Cannabis Program Act.

5 Beginning July 1, 2020, in addition to all other rates of
6 tax imposed under this Act, a surcharge of 1% is imposed on the
7 selling price of firearm ammunition. "Firearm ammunition" has
8 the meaning given to that term under Section 31A-0.1 of the
9 Criminal Code of 2012.

10 (Source: P.A. 100-22, eff. 7-6-17; 101-363, eff. 8-9-19;
11 101-593, eff. 12-4-19.)

12 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

18 1. The name of the seller;

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

24 3. Total amount of receipts received by him during the
25 preceding calendar month or quarter, as the case may be,

1 from sales of tangible personal property, and from services
2 furnished, by him during such preceding calendar month or
3 quarter;

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

9 5. Deductions allowed by law;

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

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

15 8. The amount of tax due;

16 9. The signature of the taxpayer; and

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

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

1 electronic filing requirement.

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

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

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

1 used after September 30, 2003 through August 31, 2004 to
2 satisfy any tax liability imposed under this Act, including any
3 audit liability.

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

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

25 Every person engaged in the business of selling aviation
26 fuel at retail in this State during the preceding calendar

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

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

25 Beginning on October 1, 2003, every distributor, importing
26 distributor, and manufacturer of alcoholic liquor as defined in

1 the Liquor Control Act of 1934, shall file a statement with the
2 Department of Revenue, no later than the 10th day of the month
3 for the preceding month during which transactions occurred, by
4 electronic means, showing the total amount of gross receipts
5 from the sale of alcoholic liquor sold or distributed during
6 the preceding month to purchasers; identifying the purchaser to
7 whom it was sold or distributed; the purchaser's tax
8 registration number; and such other information reasonably
9 required by the Department. A distributor, importing
10 distributor, or manufacturer of alcoholic liquor must
11 personally deliver, mail, or provide by electronic means to
12 each retailer listed on the monthly statement a report
13 containing a cumulative total of that distributor's, importing
14 distributor's, or manufacturer's total sales of alcoholic
15 liquor to that retailer no later than the 10th day of the month
16 for the preceding month during which the transaction occurred.
17 The distributor, importing distributor, or manufacturer shall
18 notify the retailer as to the method by which the distributor,
19 importing distributor, or manufacturer will provide the sales
20 information. If the retailer is unable to receive the sales
21 information by electronic means, the distributor, importing
22 distributor, or manufacturer shall furnish the sales
23 information by personal delivery or by mail. For purposes of
24 this paragraph, the term "electronic means" includes, but is
25 not limited to, the use of a secure Internet website, e-mail,
26 or facsimile.

1 If a total amount of less than \$1 is payable, refundable or
2 creditable, such amount shall be disregarded if it is less than
3 50 cents and shall be increased to \$1 if it is 50 cents or more.

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

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

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

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

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

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

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

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

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

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

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

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

24 Notwithstanding any other provision in this Act concerning
25 the time within which a retailer may file his return, in the
26 case of any retailer who ceases to engage in a kind of business

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

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

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

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

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

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

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

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

26 The transaction reporting return in the case of watercraft

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

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

1 registration.

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

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

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

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

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

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

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

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

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

3 Before October 1, 2000, if the taxpayer's average monthly
4 tax liability to the Department under this Act, the Use Tax
5 Act, the Service Occupation Tax Act, and the Service Use Tax
6 Act, excluding any liability for prepaid sales tax to be
7 remitted in accordance with Section 2d of this Act, was \$10,000
8 or more during the preceding 4 complete calendar quarters, he
9 shall file a return with the Department each month by the 20th
10 day of the month next following the month during which such tax
11 liability is incurred and shall make payments to the Department
12 on or before the 7th, 15th, 22nd and last day of the month
13 during which such liability is incurred. On and after October
14 1, 2000, if the taxpayer's average monthly tax liability to the
15 Department under this Act, the Use Tax Act, the Service
16 Occupation Tax Act, and the Service Use Tax Act, excluding any
17 liability for prepaid sales tax to be remitted in accordance
18 with Section 2d of this Act, was \$20,000 or more during the
19 preceding 4 complete calendar quarters, he shall file a return
20 with the Department each month by the 20th day of the month
21 next following the month during which such tax liability is
22 incurred and shall make payment to the Department on or before
23 the 7th, 15th, 22nd and last day of the month during which such
24 liability is incurred. If the month during which such tax
25 liability is incurred began prior to January 1, 1985, each
26 payment shall be in an amount equal to 1/4 of the taxpayer's

1 actual liability for the month or an amount set by the
2 Department not to exceed 1/4 of the average monthly liability
3 of the taxpayer to the Department for the preceding 4 complete
4 calendar quarters (excluding the month of highest liability and
5 the month of lowest liability in such 4 quarter period). If the
6 month during which such tax liability is incurred begins on or
7 after January 1, 1985 and prior to January 1, 1987, each
8 payment shall be in an amount equal to 22.5% of the taxpayer's
9 actual liability for the month or 27.5% of the taxpayer's
10 liability for the same calendar month of the preceding year. If
11 the month during which such tax liability is incurred begins on
12 or after January 1, 1987 and prior to January 1, 1988, each
13 payment shall be in an amount equal to 22.5% of the taxpayer's
14 actual liability for the month or 26.25% of the taxpayer's
15 liability for the same calendar month of the preceding year. If
16 the month during which such tax liability is incurred begins on
17 or after January 1, 1988, and prior to January 1, 1989, or
18 begins on or after January 1, 1996, each payment shall be in an
19 amount equal to 22.5% of the taxpayer's actual liability for
20 the month or 25% of the taxpayer's liability for the same
21 calendar month of the preceding year. If the month during which
22 such tax liability is incurred begins on or after January 1,
23 1989, and prior to January 1, 1996, each payment shall be in an
24 amount equal to 22.5% of the taxpayer's actual liability for
25 the month or 25% of the taxpayer's liability for the same
26 calendar month of the preceding year or 100% of the taxpayer's

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

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

26 The provisions of this paragraph apply before October 1,

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

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

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

1 monthly payments to the Department pursuant to this paragraph
2 shall continue until the taxpayer's average monthly prepaid tax
3 collections 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 quarters is less than \$20,000. If any such quarter monthly
9 payment is not paid at the time or in the amount required, the
10 taxpayer shall be liable for penalties and interest on such
11 difference, except insofar as the taxpayer has previously made
12 payments for that month in excess of the minimum payments
13 previously due.

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

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

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

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

20 Beginning January 1, 1990, each month the Department shall
21 pay into the County and Mass Transit District Fund, a special
22 fund in the State treasury which is hereby created, 4% of the
23 net revenue realized for the preceding month from the 6.25%
24 general rate other than aviation fuel sold on or after December
25 1, 2019. This exception for aviation fuel only applies for so
26 long as the revenue use requirements of 49 U.S.C. 47107(b) and

1 49 U.S.C. 47133 are binding on the State.

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

10 Beginning January 1, 1990, each month the Department shall
11 pay into the Local Government Tax Fund 16% of the net revenue
12 realized for the preceding month from the 6.25% general rate on
13 the selling price of tangible personal property other than
14 aviation fuel sold on or after December 1, 2019. This exception
15 for aviation fuel only applies for so long as the revenue use
16 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
17 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 Fuel 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 Local Government Tax Fund 80% of the net revenue
6 realized for the preceding month from the 1.25% rate on the
7 selling price of motor fuel and gasohol. Beginning September 1,
8 2010, each month the Department shall pay into the Local
9 Government Tax Fund 80% of the net revenue realized for the
10 preceding month from the 1.25% rate on the selling price of
11 sales tax holiday items.

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

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

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

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

21 Beginning July 1, 2020, the Department shall pay into the
22 Mental Health Services Fund 100% of the net revenue realized
23 for the preceding month from the 1% surcharge on the selling
24 price of firearm ammunition.

25 Of the remainder of the moneys received by the Department
26 pursuant to this Act, (a) 1.75% thereof shall be paid into the

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

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

1 1993 \$206,520,000;

2 and means the Certified Annual Debt Service Requirement (as

3 defined in Section 13 of the Build Illinois Bond Act) or the

4 Tax Act Amount, whichever is greater, for fiscal year 1994 and

5 each fiscal year thereafter; and further provided, that if on

6 the last business day of any month the sum of (1) the Tax Act

7 Amount required to be deposited into the Build Illinois Bond

8 Account in the Build Illinois Fund during such month and (2)

9 the amount transferred to the Build Illinois Fund from the

10 State and Local Sales Tax Reform Fund shall have been less than

11 1/12 of the Annual Specified Amount, an amount equal to the

12 difference shall be immediately paid into the Build Illinois

13 Fund from other moneys received by the Department pursuant to

14 the Tax Acts; and, further provided, that in no event shall the

15 payments required under the preceding proviso result in

16 aggregate payments into the Build Illinois Fund pursuant to

17 this clause (b) for any fiscal year in excess of the greater of

18 (i) the Tax Act Amount or (ii) the Annual Specified Amount for

19 such fiscal year. The amounts payable into the Build Illinois

20 Fund under clause (b) of the first sentence in this paragraph

21 shall be payable only until such time as the aggregate amount

22 on deposit under each trust indenture securing Bonds issued and

23 outstanding pursuant to the Build Illinois Bond Act is

24 sufficient, taking into account any future investment income,

25 to fully provide, in accordance with such indenture, for the

26 defeasance of or the payment of the principal of, premium, if

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

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

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

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

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

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

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

22 Subject to payment of amounts into the Capital Projects
23 Fund, the Clean Air Act Permit Fund, 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, for aviation fuel sold on or after December 1, 2019,

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

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

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

1 the Department of Commerce and Economic Opportunity Law of the
2 Civil Administrative Code of Illinois.

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

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

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

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

25	Fiscal Year.....	Total Deposit
26	2024	\$200,000,000

1	2025	.....	\$206,000,000
2	2026	.....	\$212,200,000
3	2027	.....	\$218,500,000
4	2028	.....	\$225,100,000
5	2029	.....	\$288,700,000
6	2030	.....	\$298,900,000
7	2031	.....	\$309,300,000
8	2032	.....	\$320,100,000
9	2033	.....	\$331,200,000
10	2034	.....	\$341,200,000
11	2035	.....	\$351,400,000
12	2036	.....	\$361,900,000
13	2037	.....	\$372,800,000
14	2038	.....	\$384,000,000
15	2039	.....	\$395,500,000
16	2040	.....	\$407,400,000
17	2041	.....	\$419,600,000
18	2042	.....	\$432,200,000
19	2043	.....	\$445,100,000

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

26 Section 99. Effective date. This Act takes effect upon

1 becoming law.