



## 101ST GENERAL ASSEMBLY

### State of Illinois

2019 and 2020

HB5651

by Rep. Kelly M. Cassidy

#### 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 Use Tax Act, Service Use Tax Act, Service Occupation Tax Act, and Retailers' Occupation Tax Act. Imposes a 2% surcharge on firearm ammunition. Amends the State Finance Act. Creates the Safe Schools and Healthy Learning Environments Grant Fund. Requires the 2% surcharge to be deposited into the Fund. Provides that moneys in the Fund shall be used by the State Board of Education to make grants as part of the Safe Schools and Healthy Learning Environments Grant Program. Effective immediately.

LRB101 18591 HLH 68046 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 Safe Schools and Healthy Learning  
8 Environments Grant Fund.

9 (30 ILCS 105/6z-114 new)

10 Sec. 6z-114. Safe Schools and Healthy Learning  
11 Environments Grant Fund; creation. The Safe Schools and Healthy  
12 Learning Environments Grant Fund is hereby created as a special  
13 fund in the State Treasury. Subject to appropriation, moneys in  
14 the Fund shall be used by the State Board of Education to make  
15 grants as part of the Safe Schools and Healthy Learning  
16 Environments Grant Program.

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

19 (35 ILCS 105/3-10)

20 Sec. 3-10. Rate of tax. Unless otherwise provided in this

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

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

25 Beginning on August 6, 2010 through August 15, 2010, with  
26 respect to sales tax holiday items as defined in Section 3-6 of

1 this Act, the tax is imposed at the rate of 1.25%.

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

11 With respect to majority blended ethanol fuel, the tax  
12 imposed by this Act does not apply to the proceeds of sales  
13 made on or after July 1, 2003 and on or before December 31,  
14 2023 but applies to 100% of the proceeds of sales made  
15 thereafter.

16 With respect to biodiesel blends with no less than 1% and  
17 no more than 10% biodiesel, the tax imposed by this Act applies  
18 to (i) 80% of the proceeds of sales made on or after July 1,  
19 2003 and on or before December 31, 2018 and (ii) 100% of the  
20 proceeds of sales made thereafter. If, at any time, however,  
21 the tax under this Act on sales of biodiesel blends with no  
22 less than 1% and no more than 10% biodiesel is imposed at the  
23 rate of 1.25%, then the tax imposed by this Act applies to 100%  
24 of the proceeds of sales of biodiesel blends with no less than  
25 1% and no more than 10% biodiesel made during that time.

26 With respect to 100% biodiesel and biodiesel blends with

1 more than 10% but no more than 99% biodiesel, the tax imposed  
2 by this Act does not apply to the proceeds of sales made on or  
3 after July 1, 2003 and on or before December 31, 2023 but  
4 applies to 100% of the proceeds of sales made thereafter.

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

1 milk or milk products as defined in the Grade A Pasteurized  
2 Milk and Milk Products Act, or drinks containing 50% or more  
3 natural fruit or vegetable juice.

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

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

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

1 sweeteners in combination with chocolate, fruits, nuts or other  
2 ingredients or flavorings in the form of bars, drops, or  
3 pieces. "Candy" does not include any preparation that contains  
4 flour or requires refrigeration.

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

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

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

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

1           As used in this Section, "adult use cannabis" means  
2 cannabis subject to tax under the Cannabis Cultivation  
3 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law and  
4 does not include cannabis subject to tax under the  
5 Compassionate Use of Medical Cannabis Program Act.

6           Beginning January 1, 2021, in addition to all other rates  
7 of tax imposed under this Act, a surcharge of 2% is imposed on  
8 the selling price of firearm ammunition, except firearm  
9 ammunition purchased by the Department of Natural Resources.  
10 "Firearm" and "firearm ammunition" have the meanings ascribed  
11 to them in Section 1.1 of the Firearm Owners Identification  
12 Card Act.

13           If the property that is purchased at retail from a retailer  
14 is acquired outside Illinois and used outside Illinois before  
15 being brought to Illinois for use here and is taxable under  
16 this Act, the "selling price" on which the tax is computed  
17 shall be reduced by an amount that represents a reasonable  
18 allowance for depreciation for the period of prior out-of-state  
19 use.

20           (Source: P.A. 100-22, eff. 7-6-17; 101-363, eff. 8-9-19;  
21 101-593, eff. 12-4-19.)

22           (35 ILCS 105/9) (from Ch. 120, par. 439.9)

23           Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
24 and trailers that are required to be registered with an agency  
25 of this State, each retailer required or authorized to collect



1 the tax imposed by this Act shall pay to the Department the  
2 amount of such tax (except as otherwise provided) at the time  
3 when he is required to file his return for the period during  
4 which such tax was collected, less a discount of 2.1% prior to  
5 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
6 per calendar year, whichever is greater, which is allowed to  
7 reimburse the retailer for expenses incurred in collecting the  
8 tax, keeping records, preparing and filing returns, remitting  
9 the tax and supplying data to the Department on request. The  
10 discount under this Section is not allowed for the 1.25%  
11 portion of taxes paid on aviation fuel that is subject to the  
12 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
13 47133. In the case of retailers who report and pay the tax on a  
14 transaction by transaction basis, as provided in this Section,  
15 such discount shall be taken with each such tax remittance  
16 instead of when such retailer files his periodic return. The  
17 discount allowed under this Section is allowed only for returns  
18 that are filed in the manner required by this Act. The  
19 Department may disallow the discount for retailers whose  
20 certificate of registration is revoked at the time the return  
21 is filed, but only if the Department's decision to revoke the  
22 certificate of registration has become final. A retailer need  
23 not remit that part of any tax collected by him to the extent  
24 that he is required to remit and does remit the tax imposed by  
25 the Retailers' Occupation Tax Act, with respect to the sale of  
26 the same property.

1           Where such tangible personal property is sold under a  
2 conditional sales contract, or under any other form of sale  
3 wherein the payment of the principal sum, or a part thereof, is  
4 extended beyond the close of the period for which the return is  
5 filed, the retailer, in collecting the tax (except as to motor  
6 vehicles, watercraft, aircraft, and trailers that are required  
7 to be registered with an agency of this State), may collect for  
8 each tax return period, only the tax applicable to that part of  
9 the selling price actually received during such tax return  
10 period.

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

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

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

6 1. The name of the seller;

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

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

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

17 5. The amount of tax due;

18 5-5. The signature of the taxpayer; and

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

21 Each retailer required or authorized to collect the tax  
22 imposed by this Act on aviation fuel sold at retail in this  
23 State during the preceding calendar month shall, instead of  
24 reporting and paying tax on aviation fuel as otherwise required  
25 by this Section, report and pay such tax on a separate aviation  
26 fuel tax return. The requirements related to the return shall

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

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

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

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

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

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

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

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

1 in the manner authorized by the Department.

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

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

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

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



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

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

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

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

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

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

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

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

23 In addition, with respect to motor vehicles, watercraft,  
24 aircraft, and trailers that are required to be registered with  
25 an agency of this State, except as otherwise provided in this  
26 Section, every retailer selling this kind of tangible personal

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

20 In addition, with respect to motor vehicles, watercraft,  
21 aircraft, and trailers that are required to be registered with  
22 an agency of this State, every person who is engaged in the  
23 business of leasing or renting such items and who, in  
24 connection with such business, sells any such item to a  
25 retailer for the purpose of resale is, notwithstanding any  
26 other provision of this Section to the contrary, authorized to

1 meet the return-filing requirement of this Act by reporting the  
2 transfer of all the aircraft, watercraft, motor vehicles, or  
3 trailers transferred for resale during a month to the  
4 Department on the same uniform invoice-transaction reporting  
5 return form on or before the 20th of the month following the  
6 month in which the transfer takes place. Notwithstanding any  
7 other provision of this Act to the contrary, all returns filed  
8 under this paragraph must be filed by electronic means in the  
9 manner and form as required by the Department.

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

1 identification of the property sold; such other information as  
2 is required in Section 5-402 of the Illinois Vehicle Code, and  
3 such other information as the Department may reasonably  
4 require.

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

21 Such transaction reporting return shall be filed not later  
22 than 20 days after the date of delivery of the item that is  
23 being sold, but may be filed by the retailer at any time sooner  
24 than that if he chooses to do so. The transaction reporting  
25 return and tax remittance or proof of exemption from the tax  
26 that is imposed by this Act may be transmitted to the

1 Department by way of the State agency with which, or State  
2 officer with whom, the tangible personal property must be  
3 titled or registered (if titling or registration is required)  
4 if the Department and such agency or State officer determine  
5 that this procedure will expedite the processing of  
6 applications for title or registration.

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

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

1 mandate of this paragraph.

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

20       Where a retailer 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 retailer refunds the selling price thereof to  
24 the purchaser, such retailer 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 retailer may deduct the amount of the tax so  
2 refunded by him to the purchaser from any other use tax which  
3 such retailer may be required to pay or remit to the  
4 Department, as shown by such return, if the amount of the tax  
5 to be deducted was previously remitted to the Department by  
6 such retailer. If the retailer has not previously remitted the  
7 amount of such tax to the Department, he is entitled to no  
8 deduction under this Act upon refunding such tax to the  
9 purchaser.

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

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

24 Where the retailer has more than one business registered  
25 with the Department under separate registration under this Act,  
26 such retailer may not file each return that is due as a single

1 return covering all such registered businesses, but shall file  
2 separate returns for each such registered business.

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

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

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

26 For aviation fuel sold on or after December 1, 2019, each

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

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

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

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

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

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

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

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

11 Beginning January 1, 2021, the Department shall pay into  
12 the Safe Schools and Healthy Learning Environments Grant Fund  
13 100% of the net revenue realized for the preceding month from  
14 the 2% surcharge on the selling price of firearm ammunition.

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

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

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

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

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

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



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

1                                   2031                                   350,000,000

2                                   2032                                   350,000,000

3                                   and

4                                   each fiscal year

5                                   thereafter that bonds

6                                   are outstanding under

7                                   Section 13.2 of the

8                                   Metropolitan Pier and

9                                   Exposition Authority Act,

10                                  but not after fiscal year 2060.

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

24                                  Subject to payment of amounts into the Capital Projects  
25                                  Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,  
26                                  and the McCormick Place Expansion Project Fund pursuant to the

1 preceding paragraphs or in any amendments thereto hereafter  
2 enacted, for aviation fuel sold on or after December 1, 2019,  
3 the Department shall each month deposit into the Aviation Fuel  
4 Sales Tax Refund Fund an amount estimated by the Department to  
5 be required for refunds of the 80% portion of the tax on  
6 aviation fuel under this Act. The Department shall only deposit  
7 moneys into the Aviation Fuel Sales Tax Refund Fund under this  
8 paragraph for so long as the revenue use requirements of 49  
9 U.S.C. 47107(b) and 49 U.S.C. 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  
21 charge set forth in Section 25-55 of the Public-Private  
22 Partnership for Civic and Transit Infrastructure Project Act.  
23 As used in 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 State and Local Sales Tax  
24 Reform Fund, the Build Illinois Fund, the McCormick Place  
25 Expansion Project Fund, the Illinois Tax Increment Fund, the  
26 Energy Infrastructure Fund, and the Tax Compliance and

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

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

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



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

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

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

13 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
14 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
15 15, Section 15-10, eff. 6-5-19; 101-10, Article 25, Section  
16 25-105, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
17 6-28-19; 101-604, eff. 12-13-19.)

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

20 (35 ILCS 110/3-10) (from Ch. 120, par. 439.33-10)

21 Sec. 3-10. Rate of tax. Unless otherwise provided in this  
22 Section, the tax imposed by this Act is at the rate of 6.25% of  
23 the selling price of tangible personal property transferred as  
24 an incident to the sale of service, but, for the purpose of

1 computing this tax, in no event shall the selling price be less  
2 than the cost price of the property to the serviceman.

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

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

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

24 With respect to biodiesel blends, as defined in the Use Tax  
25 Act, with no less than 1% and no more than 10% biodiesel, the  
26 tax imposed by this Act applies to (i) 80% of the selling price

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

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

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

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

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

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

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

26 Notwithstanding any other provisions of this Act,

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

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

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

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

26 Beginning on January 1, 2014 (the effective date of Public

1 Act 98-122), "prescription and nonprescription medicines and  
2 drugs" includes medical cannabis purchased from a registered  
3 dispensing organization under the Compassionate Use of Medical  
4 Cannabis Program Act.

5 As used in this Section, "adult use cannabis" means  
6 cannabis subject to tax under the Cannabis Cultivation  
7 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law and  
8 does not include cannabis subject to tax under the  
9 Compassionate Use of Medical Cannabis Program Act.

10 Beginning January 1, 2021, in addition to all other rates  
11 of tax imposed under this Act, a surcharge of 2% is imposed on  
12 the selling price of firearm ammunition, except firearm  
13 ammunition purchased by the Department of Natural Resources.  
14 "Firearm" and "firearm ammunition" have the meanings ascribed  
15 to them in Section 1.1 of the Firearm Owners Identification  
16 Card Act.

17 If the property that is acquired from a serviceman is  
18 acquired outside Illinois and used outside Illinois before  
19 being brought to Illinois for use here and is taxable under  
20 this Act, the "selling price" on which the tax is computed  
21 shall be reduced by an amount that represents a reasonable  
22 allowance for depreciation for the period of prior out-of-state  
23 use.

24 (Source: P.A. 100-22, eff. 7-6-17; 101-363, eff. 8-9-19;  
25 101-593, eff. 12-4-19.)

1 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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

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



1 serviceman shall file a return for the preceding calendar month  
2 in accordance with reasonable Rules and Regulations to be  
3 promulgated by the Department. Such return shall be filed on a  
4 form prescribed by the Department and shall contain such  
5 information as the Department may reasonably require. On and  
6 after January 1, 2018, with respect to servicemen whose annual  
7 gross receipts average \$20,000 or more, all returns required to  
8 be filed pursuant to this Act shall be filed electronically.  
9 Servicemen who demonstrate that they do not have access to the  
10 Internet or demonstrate hardship in filing electronically may  
11 petition the Department to waive the electronic filing  
12 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 business as a serviceman in this State;
- 23 3. The total amount of taxable receipts received by him  
24 during the preceding calendar month, including receipts  
25 from charge and time sales, but less all deductions allowed  
26 by law;

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

3           5. The amount of tax due;

4           5-5. The signature of the taxpayer; and

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

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

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

25          Notwithstanding any other provision of this Act to the  
26          contrary, servicemen subject to tax on cannabis shall file all

1 cannabis tax returns and shall make all cannabis tax payments  
2 by electronic means in the manner and form required by the  
3 Department.

4 Beginning October 1, 1993, a taxpayer who has an average  
5 monthly tax liability of \$150,000 or more shall make all  
6 payments required by rules of the Department by electronic  
7 funds transfer. Beginning October 1, 1994, a taxpayer who has  
8 an average monthly tax liability of \$100,000 or more shall make  
9 all payments required by rules of the Department by electronic  
10 funds transfer. Beginning October 1, 1995, a taxpayer who has  
11 an average monthly tax liability of \$50,000 or more shall make  
12 all payments required by rules of the Department by electronic  
13 funds transfer. Beginning October 1, 2000, a taxpayer who has  
14 an annual tax liability of \$200,000 or more shall make all  
15 payments required by rules of the Department by electronic  
16 funds transfer. The term "annual tax liability" shall be the  
17 sum of the taxpayer's liabilities under this Act, and under all  
18 other State and local occupation and use tax laws administered  
19 by the Department, for the immediately preceding calendar year.  
20 The term "average monthly tax liability" means the sum of the  
21 taxpayer's liabilities under this Act, and under all other  
22 State and local occupation and use tax laws administered by the  
23 Department, for the immediately preceding calendar year  
24 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
25 a tax liability in the amount set forth in subsection (b) of  
26 Section 2505-210 of the Department of Revenue Law shall make

1 all payments required by rules of the Department by electronic  
2 funds transfer.

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

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

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

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

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

1     October, November and December of a given year being due by  
2     January 20 of the following year.

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

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

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

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

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

10 Any serviceman filing a return hereunder shall also include  
11 the total tax upon the selling price of tangible personal  
12 property purchased for use by him as an incident to a sale of  
13 service, and such serviceman shall remit the amount of such tax  
14 to the Department when filing such return.

15 If experience indicates such action to be practicable, the  
16 Department may prescribe and furnish a combination or joint  
17 return which will enable servicemen, who are required to file  
18 returns hereunder and also under the Service Occupation Tax  
19 Act, to furnish all the return information required by both  
20 Acts on the one form.

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

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

1 pay into the State and Local Tax Reform Fund, a special fund in  
2 the State Treasury, the net revenue realized for the preceding  
3 month from the 1% tax imposed under this Act.

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

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

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

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

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



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

6           Beginning January 1, 2021, the Department shall pay into  
7 the Safe Schools and Healthy Learning Environments Fund 100% of  
8 the net revenue realized for the preceding month from the 2%  
9 surcharge on the selling price of firearm ammunition.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

20          Subject to payments of amounts into the Build Illinois  
21          Fund, the McCormick Place Expansion Project Fund, the Illinois  
22          Tax Increment Fund, the Energy Infrastructure Fund, and the Tax  
23          Compliance and Administration Fund as provided in this Section,  
24          beginning on July 1, 2018 the Department shall pay each month  
25          into the Downstate Public Transportation Fund the moneys  
26          required to be so paid under Section 2-3 of the Downstate



1 Public Transportation Act.

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

23	Fiscal Year.....	Total Deposit
24	2024 .....	\$200,000,000
25	2025 .....	\$206,000,000
26	2026 .....	\$212,200,000

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

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

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

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

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

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

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

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

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

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

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

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

1 special order machinery or equipment, the tax imposed by this  
2 Act shall be based on the serviceman's cost price of the  
3 tangible personal property transferred incident to the  
4 completion of the contract.

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

9 With respect to gasohol, as defined in the Use Tax Act, the  
10 tax imposed by this Act shall apply to (i) 70% of the cost  
11 price of property transferred as an incident to the sale of  
12 service on or after January 1, 1990, and before July 1, 2003,  
13 (ii) 80% of the selling price of property transferred as an  
14 incident to the sale of service on or after July 1, 2003 and on  
15 or before July 1, 2017, and (iii) 100% of the cost price  
16 thereafter. If, at any time, however, the tax under this Act on  
17 sales of gasohol, as defined in the Use Tax Act, is imposed at  
18 the rate of 1.25%, then the tax imposed by this Act applies to  
19 100% of the proceeds of sales of gasohol made during that time.

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

26 With respect to biodiesel blends, as defined in the Use Tax

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

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

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

1 imposed by this Act shall be based on the serviceman's cost  
2 price of the tangible personal property transferred incident to  
3 the sale of those services.

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



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

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

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

1 regardless of the location of the vending machine.

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

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

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

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

1 substance or preparation.

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

7 As used in this Section, "adult use cannabis" means  
8 cannabis subject to tax under the Cannabis Cultivation  
9 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law and  
10 does not include cannabis subject to tax under the  
11 Compassionate Use of Medical Cannabis Program Act.

12 Beginning January 1, 2021, in addition to all other rates  
13 of tax imposed under this Act, a surcharge of 2% is imposed on  
14 the selling price of firearm ammunition, except firearm  
15 ammunition purchased by the Department of Natural Resources.  
16 "Firearm" and "firearm ammunition" have the meanings ascribed  
17 to them in Section 1.1 of the Firearm Owners Identification  
18 Card Act.

19 (Source: P.A. 100-22, eff. 7-6-17; 101-363, eff. 8-9-19;  
20 101-593, eff. 12-4-19.)

21 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

22 Sec. 9. Each serviceman required or authorized to collect  
23 the tax herein imposed shall pay to the Department the amount  
24 of such tax at the time when he is required to file his return  
25 for the period during which such tax was collectible, less a

1 discount of 2.1% prior to January 1, 1990, and 1.75% on and  
2 after January 1, 1990, or \$5 per calendar year, whichever is  
3 greater, which is allowed to reimburse the serviceman for  
4 expenses incurred in collecting the tax, keeping records,  
5 preparing and filing returns, remitting the tax and supplying  
6 data to the Department on request. The discount under this  
7 Section is not allowed for the 1.25% portion of taxes paid on  
8 aviation fuel that is subject to the revenue use requirements  
9 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The discount allowed  
10 under this Section is allowed only for returns that are filed  
11 in the manner required by this Act. The Department may disallow  
12 the discount for servicemen whose certificate of registration  
13 is revoked at the time the return is filed, but only if the  
14 Department's decision to revoke the certificate of  
15 registration has become final.

16 Where such tangible personal property is sold under a  
17 conditional sales contract, or under any other form of sale  
18 wherein the payment of the principal sum, or a part thereof, is  
19 extended beyond the close of the period for which the return is  
20 filed, the serviceman, in collecting the tax may collect, for  
21 each tax return period, only the tax applicable to the part of  
22 the selling price actually received during such tax return  
23 period.

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

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

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

19 1. The name of the seller;

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

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

26 4. The amount of credit provided in Section 2d of this

1 Act;

2 5. The amount of tax due;

3 5-5. The signature of the taxpayer; and

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

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

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

24 Notwithstanding any other provision of this Act to the  
25 contrary, servicemen subject to tax on cannabis shall file all  
26 cannabis tax returns and shall make all cannabis tax payments

1 by electronic means in the manner and form required by the  
2 Department.

3 Prior to October 1, 2003, and on and after September 1,  
4 2004 a serviceman may accept a Manufacturer's Purchase Credit  
5 certification from a purchaser in satisfaction of Service Use  
6 Tax as provided in Section 3-70 of the Service Use Tax Act if  
7 the purchaser provides the appropriate documentation as  
8 required by Section 3-70 of the Service Use Tax Act. A  
9 Manufacturer's Purchase Credit certification, accepted prior  
10 to October 1, 2003 or on or after September 1, 2004 by a  
11 serviceman as provided in Section 3-70 of the Service Use Tax  
12 Act, may be used by that serviceman to satisfy Service  
13 Occupation Tax liability in the amount claimed in the  
14 certification, not to exceed 6.25% of the receipts subject to  
15 tax from a qualifying purchase. A Manufacturer's Purchase  
16 Credit reported on any original or amended return filed under  
17 this Act after October 20, 2003 for reporting periods prior to  
18 September 1, 2004 shall be disallowed. Manufacturer's Purchase  
19 Credit reported on annual returns due on or after January 1,  
20 2005 will be disallowed for periods prior to September 1, 2004.  
21 No Manufacturer's Purchase Credit may be used after September  
22 30, 2003 through August 31, 2004 to satisfy any tax liability  
23 imposed under this Act, including any audit liability.

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

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

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

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

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

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



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

21 Before August 1 of each year beginning in 1993, the  
22 Department shall notify all taxpayers required to make payments  
23 by electronic funds transfer. All taxpayers required to make  
24 payments by electronic funds transfer shall make those payments  
25 for a minimum of one year beginning on October 1.

26 Any taxpayer not required to make payments by electronic

1 funds transfer may make payments by electronic funds transfer  
2 with the permission of the Department.

3 All taxpayers required to make payment by electronic funds  
4 transfer and any taxpayers authorized to voluntarily make  
5 payments by electronic funds transfer shall make those payments  
6 in the manner authorized by the Department.

7 The Department shall adopt such rules as are necessary to  
8 effectuate a program of electronic funds transfer and the  
9 requirements of this Section.

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

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 Retailers' Occupation Tax  
5 Act, the Use Tax Act or the Service Use Tax Act, to furnish all  
6 the return information required by all said Acts on the one  
7 form.

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

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

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

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

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

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

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

25           Beginning October 1, 2009, each month the Department shall  
26 pay into the Capital Projects Fund an amount that is equal to

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

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

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

26 Beginning January 1, 2021, the Department shall pay into

1 the Safe Schools and Healthy Learning Environments Grant Fund  
2 100% of the net revenue realized for the preceding month from  
3 the 2% surcharge on the selling price of firearm ammunition.

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

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

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

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



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

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

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

19                   and

20                    each fiscal year

21                   thereafter that bonds

22                   are outstanding under

23                    Section 13.2 of the

24                    Metropolitan Pier and

25                    Exposition Authority Act,

26                   but not after fiscal year 2060.

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

14           Subject to payment of amounts into the Capital Projects  
15 Fund, the Build Illinois Fund, and the McCormick Place  
16 Expansion Project Fund pursuant to the preceding paragraphs or  
17 in any amendments thereto hereafter enacted, for aviation fuel  
18 sold on or after December 1, 2019, the Department shall each  
19 month deposit into the Aviation Fuel Sales Tax Refund Fund an  
20 amount estimated by the Department to be required for refunds  
21 of the 80% portion of the tax on aviation fuel under this Act.  
22 The Department shall only deposit moneys into the Aviation Fuel  
23 Sales Tax Refund Fund under this paragraph for so long as the  
24 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
25 47133 are binding on the State.

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

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 with the receipt of the first report of  
12 taxes paid by an eligible business and continuing for a 25-year  
13 period, the Department shall each month pay into the Energy  
14 Infrastructure Fund 80% of the net revenue realized from the  
15 6.25% general rate on the selling price of Illinois-mined coal  
16 that was sold to an eligible business. For purposes of this  
17 paragraph, the term "eligible business" means a new electric  
18 generating facility certified pursuant to Section 605-332 of  
19 the Department of Commerce and Economic Opportunity Law of the  
20 Civil Administrative Code of Illinois.

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

1 effective date of Public Act 98-1098), each month, from the  
2 collections made under Section 9 of the Use Tax Act, Section 9  
3 of the Service Use Tax Act, Section 9 of the Service Occupation  
4 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,  
5 the Department shall pay into the Tax Compliance and  
6 Administration Fund, to be used, subject to appropriation, to  
7 fund additional auditors and compliance personnel at the  
8 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
9 the cash receipts collected during the preceding fiscal year by  
10 the Audit Bureau of the Department under the Use Tax Act, the  
11 Service Use Tax Act, the Service Occupation Tax Act, the  
12 Retailers' Occupation Tax Act, and associated local occupation  
13 and use taxes administered by the Department.

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

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

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

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

1	2033	.....	\$331,200,000
2	2034	.....	\$341,200,000
3	2035	.....	\$351,400,000
4	2036	.....	\$361,900,000
5	2037	.....	\$372,800,000
6	2038	.....	\$384,000,000
7	2039	.....	\$395,500,000
8	2040	.....	\$407,400,000
9	2041	.....	\$419,600,000
10	2042	.....	\$432,200,000
11	2043	.....	\$445,100,000

12           Beginning July 1, 2021 and until July 1, 2022, subject to  
13 the payment of amounts into the County and Mass Transit  
14 District Fund, the Local Government Tax Fund, the Build  
15 Illinois Fund, the McCormick Place Expansion Project Fund, the  
16 Illinois Tax Increment Fund, the Energy Infrastructure Fund,  
17 and the Tax Compliance and Administration Fund as provided in  
18 this Section, the Department shall pay each month into the Road  
19 Fund the amount estimated to represent 16% of the net revenue  
20 realized from the taxes imposed on motor fuel and gasohol.  
21 Beginning July 1, 2022 and until July 1, 2023, subject to the  
22 payment of amounts into the County and Mass Transit District  
23 Fund, the Local Government Tax Fund, the Build Illinois Fund,  
24 the 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 32% of the net revenue realized  
3 from the taxes imposed on motor fuel and gasohol. Beginning  
4 July 1, 2023 and until July 1, 2024, subject to the payment of  
5 amounts into the County and Mass Transit District Fund, the  
6 Local Government Tax Fund, the Build Illinois Fund, the  
7 McCormick Place Expansion Project Fund, the Illinois Tax  
8 Increment Fund, the Energy Infrastructure Fund, and the Tax  
9 Compliance and Administration Fund as provided in this Section,  
10 the Department shall pay each month into the Road Fund the  
11 amount estimated to represent 48% of the net revenue realized  
12 from the taxes imposed on motor fuel and gasohol. Beginning  
13 July 1, 2024 and until July 1, 2025, subject to the payment of  
14 amounts into the County and Mass Transit District Fund, the  
15 Local Government Tax Fund, the Build Illinois Fund, the  
16 McCormick Place Expansion Project Fund, the Illinois Tax  
17 Increment Fund, the Energy Infrastructure Fund, and the Tax  
18 Compliance and Administration Fund as provided in this Section,  
19 the Department shall pay each month into the Road Fund the  
20 amount estimated to represent 64% of the net revenue realized  
21 from the taxes imposed on motor fuel and gasohol. Beginning on  
22 July 1, 2025, subject to the payment of amounts into the County  
23 and Mass Transit District Fund, the Local Government Tax Fund,  
24 the Build Illinois Fund, the McCormick Place Expansion Project  
25 Fund, the Illinois Tax Increment Fund, the Energy  
26 Infrastructure Fund, and the Tax Compliance and Administration



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

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

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

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

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

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

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

25 The chief executive officer, proprietor, owner or highest  
26 ranking manager shall sign the annual return to certify the

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

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

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

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

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

1 respect to such sales, if the servicemen who are affected do  
2 not make written objection to the Department to this  
3 arrangement.

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

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

11 (35 ILCS 120/2-10)

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

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

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

23 Within 14 days after the effective date of this amendatory  
24 Act of the 91st General Assembly, each retailer of motor fuel

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

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

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

1 before December 31, 2023 but applies to 100% of the proceeds of  
2 sales made thereafter.

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

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

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

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

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

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

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

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

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



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

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

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

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

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

21 Beginning January 1, 2021, in addition to all other rates  
22 of tax imposed under this Act, a surcharge of 2% is imposed on  
23 the selling price of firearm ammunition, except firearm  
24 ammunition purchased by the Department of Natural Resources.  
25 "Firearm" and "firearm ammunition" have the meanings ascribed  
26 to them in Section 1.1 of the Firearm Owners Identification

1 Card Act.

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

4 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

10 1. The name of the seller;

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

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

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

- 1           5. Deductions allowed by law;
- 2           6. Gross receipts which were received by him during the
- 3           preceding calendar month or quarter and upon the basis of
- 4           which the tax is imposed;
- 5           7. The amount of credit provided in Section 2d of this
- 6           Act;
- 7           8. The amount of tax due;
- 8           9. The signature of the taxpayer; and
- 9           10. Such other reasonable information as the
- 10          Department may require.

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

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

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

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

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 the business of selling tangible  
6 personal property at retail in this State;

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

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

14 5. The amount of tax due; and

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

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

1 the Department. For purposes of this Section, "aviation fuel"  
2 means jet fuel and aviation gasoline.

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

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

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

19 If a total amount of less than \$1 is payable, refundable or  
20 creditable, such amount shall be disregarded if it is less than  
21 50 cents and shall be increased to \$1 if it is 50 cents or more.

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

1           Beginning October 1, 1993, a taxpayer who has an average  
2 monthly tax liability of \$150,000 or more shall make all  
3 payments required by rules of the Department by electronic  
4 funds transfer. Beginning October 1, 1994, a taxpayer who has  
5 an average monthly tax liability of \$100,000 or more shall make  
6 all payments required by rules of the Department by electronic  
7 funds transfer. Beginning October 1, 1995, a taxpayer who has  
8 an average monthly tax liability of \$50,000 or more shall make  
9 all payments required by rules of the Department by electronic  
10 funds transfer. Beginning October 1, 2000, a taxpayer who has  
11 an annual tax liability of \$200,000 or more shall make all  
12 payments required by rules of the Department by electronic  
13 funds transfer. The term "annual tax liability" shall be the  
14 sum of the taxpayer's liabilities under this Act, and under all  
15 other State and local occupation and use tax laws administered  
16 by the Department, for the immediately preceding calendar year.  
17 The term "average monthly tax liability" shall be the sum of  
18 the taxpayer's liabilities under this Act, and under all other  
19 State and local occupation and use tax laws administered by the  
20 Department, for the immediately preceding calendar year  
21 divided by 12. Beginning on October 1, 2002, a taxpayer who has  
22 a tax liability in the amount set forth in subsection (b) of  
23 Section 2505-210 of the Department of Revenue Law shall make  
24 all payments required by rules of the Department by electronic  
25 funds transfer.

26           Before August 1 of each year beginning in 1993, the



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

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

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

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

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

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

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

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

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

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

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

1 shall file separate returns for each such registered business.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

1 minimum payments previously due.

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

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

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



1 interest on such difference.

2 If a retailer of motor fuel is entitled to a credit under  
3 Section 2d of this Act which exceeds the taxpayer's liability  
4 to the Department under this Act for the month which the  
5 taxpayer is filing a return, the Department shall issue the  
6 taxpayer a credit memorandum for the excess.

7 Beginning January 1, 1990, each month the Department shall  
8 pay into the Local Government Tax Fund, a special fund in the  
9 State treasury which is hereby created, the net revenue  
10 realized for the preceding month from the 1% tax imposed under  
11 this Act.

12 Beginning January 1, 1990, each month the Department shall  
13 pay into the County and Mass Transit District Fund, a special  
14 fund in the State treasury which is hereby created, 4% of the  
15 net revenue realized for the preceding month from the 6.25%  
16 general rate other than aviation fuel sold on or after December  
17 1, 2019. This exception for aviation fuel only applies for so  
18 long as the revenue use requirements of 49 U.S.C. 47107(b) and  
19 49 U.S.C. 47133 are binding on the State.

20 Beginning August 1, 2000, each month the Department shall  
21 pay into the County and Mass Transit District Fund 20% of the  
22 net revenue realized for the preceding month from the 1.25%  
23 rate on the selling price of motor fuel and gasohol. Beginning  
24 September 1, 2010, each month the Department shall pay into the  
25 County and Mass Transit District Fund 20% of the net revenue  
26 realized for the preceding month from the 1.25% rate on the

1 selling price of sales tax holiday items.

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

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

22 Beginning August 1, 2000, each month the Department shall  
23 pay into the Local Government Tax Fund 80% of the net revenue  
24 realized for the preceding month from the 1.25% rate on the  
25 selling price of motor fuel and gasohol. Beginning September 1,  
26 2010, each month the Department shall pay into the Local

1 Government Tax Fund 80% of the net revenue realized for the  
2 preceding month from the 1.25% rate on the selling price of  
3 sales tax holiday items.

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

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

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

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

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

13 Beginning January 1, 2021, the Department shall pay into  
14 the Safe Schools and Healthy Learning Environments Grant Fund  
15 100% of the net revenue realized for the preceding month from  
16 the 2% surcharge on the selling price of firearm ammunition.

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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 with the receipt of the first report of  
12 taxes paid by an eligible business and continuing for a 25-year  
13 period, the Department shall each month pay into the Energy  
14 Infrastructure Fund 80% of the net revenue realized from the  
15 6.25% general rate on the selling price of Illinois-mined coal  
16 that was sold to an eligible business. For purposes of this  
17 paragraph, the term "eligible business" means a new electric  
18 generating facility certified pursuant to Section 605-332 of  
19 the Department of Commerce and Economic Opportunity Law of the  
20 Civil Administrative Code of Illinois.

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

1 effective date of Public Act 98-1098), each month, from the  
2 collections made under Section 9 of the Use Tax Act, Section 9  
3 of the Service Use Tax Act, Section 9 of the Service Occupation  
4 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,  
5 the Department shall pay into the Tax Compliance and  
6 Administration Fund, to be used, subject to appropriation, to  
7 fund additional auditors and compliance personnel at the  
8 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
9 the cash receipts collected during the preceding fiscal year by  
10 the Audit Bureau of the Department under the Use Tax Act, the  
11 Service Use Tax Act, the Service Occupation Tax Act, the  
12 Retailers' Occupation Tax Act, and associated local occupation  
13 and use taxes administered by the Department.

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

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

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

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

1	2033	.....	\$331,200,000
2	2034	.....	\$341,200,000
3	2035	.....	\$351,400,000
4	2036	.....	\$361,900,000
5	2037	.....	\$372,800,000
6	2038	.....	\$384,000,000
7	2039	.....	\$395,500,000
8	2040	.....	\$407,400,000
9	2041	.....	\$419,600,000
10	2042	.....	\$432,200,000
11	2043	.....	\$445,100,000

12           Beginning July 1, 2021 and until July 1, 2022, subject to  
13 the payment of amounts into the County and Mass Transit  
14 District Fund, the Local Government Tax Fund, the Build  
15 Illinois Fund, the McCormick Place Expansion Project Fund, the  
16 Illinois Tax Increment Fund, the Energy Infrastructure Fund,  
17 and the Tax Compliance and Administration Fund as provided in  
18 this Section, the Department shall pay each month into the Road  
19 Fund the amount estimated to represent 16% of the net revenue  
20 realized from the taxes imposed on motor fuel and gasohol.  
21 Beginning July 1, 2022 and until July 1, 2023, subject to the  
22 payment of amounts into the County and Mass Transit District  
23 Fund, the Local Government Tax Fund, the Build Illinois Fund,  
24 the 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 32% of the net revenue realized  
3 from the taxes imposed on motor fuel and gasohol. Beginning  
4 July 1, 2023 and until July 1, 2024, subject to the payment of  
5 amounts into the County and Mass Transit District Fund, the  
6 Local Government Tax Fund, the Build Illinois Fund, the  
7 McCormick Place Expansion Project Fund, the Illinois Tax  
8 Increment Fund, the Energy Infrastructure Fund, and the Tax  
9 Compliance and Administration Fund as provided in this Section,  
10 the Department shall pay each month into the Road Fund the  
11 amount estimated to represent 48% of the net revenue realized  
12 from the taxes imposed on motor fuel and gasohol. Beginning  
13 July 1, 2024 and until July 1, 2025, subject to the payment of  
14 amounts into the County and Mass Transit District Fund, the  
15 Local Government Tax Fund, the Build Illinois Fund, the  
16 McCormick Place Expansion Project Fund, the Illinois Tax  
17 Increment Fund, the Energy Infrastructure Fund, and the Tax  
18 Compliance and Administration Fund as provided in this Section,  
19 the Department shall pay each month into the Road Fund the  
20 amount estimated to represent 64% of the net revenue realized  
21 from the taxes imposed on motor fuel and gasohol. Beginning on  
22 July 1, 2025, subject to the payment of amounts into the County  
23 and Mass Transit District Fund, the Local Government Tax Fund,  
24 the Build Illinois Fund, the McCormick Place Expansion Project  
25 Fund, the Illinois Tax Increment Fund, the Energy  
26 Infrastructure Fund, and the Tax Compliance and Administration

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

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

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



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

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

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

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

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

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

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

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

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

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

1 objection to the Department to this arrangement.

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

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

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

13 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
14 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
15 15, Section 15-25, eff. 6-5-19; 101-10, Article 25, Section  
16 25-120, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
17 6-28-19; 101-604, eff. 12-13-19.)

18 Section 99. Effective date. This Act takes effect upon  
19 becoming law.