



## 101ST GENERAL ASSEMBLY

### State of Illinois

2019 and 2020

HB5792

by Rep. Ann M. Williams

#### SYNOPSIS AS INTRODUCED:

5 ILCS 100/5-45.1 new	
35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/3	from Ch. 120, par. 442

Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides for the deferral of tax payments due under the Acts for businesses that meet both of the following criteria: (i) the business had an adjusted gross income of less than \$3,000,000 in a taxable year beginning in calendar year 2019 and (ii) its monthly revenue in calendar year 2020 is more than 15% lower than its average monthly revenue in calendar year 2019. Sets forth the deferral period. Amends the Illinois Administrative Procedure Act to provide for emergency rulemaking. Effective immediately.

LRB101 21381 HLH 72009 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 3. The Illinois Administrative Procedure Act is  
5 amended by adding Section 5-45.1 as follows:

6 (5 ILCS 100/5-45.1 new)

7 Sec. 5-45.1. Emergency rulemaking. To provide for the  
8 expeditious and timely implementation of this amendatory Act of  
9 the 101st General Assembly, emergency rules implementing this  
10 amendatory Act of the 101st General Assembly may be adopted in  
11 accordance with Section 5-45 by the Department of Revenue. The  
12 adoption of emergency rules authorized by Section 5-45 and this  
13 Section is deemed to be necessary for the public interest,  
14 safety, and welfare.

15 This Section is repealed on January 1, 2026.

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

18 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

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

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



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

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

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

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

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

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

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

20           Subject to payment of amounts into the 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 this Act.

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

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

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

1 overpayment of liability.

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

9 (a) The Department shall, by rule, allow for the deferral  
10 of tax payments due under this Act for all qualifying  
11 taxpayers. The deferral period begins with the first return due  
12 on or after the date when the business reports that its monthly  
13 revenue is more than 15% lower than its average monthly revenue  
14 for calendar year 2019 and ends with the first return due on or  
15 after the date when all regions in the State from which the  
16 qualifying taxpayer collects use and occupation taxes have  
17 entered into Phase 5 of the Governor's Restore Illinois Plan,  
18 as issued May 4, 2020. Qualifying taxpayers are required to  
19 file returns during the deferral period and report all taxable  
20 transactions, but are not required to remit the tax imposed  
21 under this Act to the Department until the next regularly  
22 required return at the conclusion of the deferral period. No  
23 interest or penalties imposed by this Act or the Uniform  
24 Penalty and Interest Act shall accrue on tax payments due and  
25 owing on transactions occurring during the deferral period for  
26 such qualifying taxpayers.

1       As used in this subsection (a), "qualifying taxpayer" means  
2       a business that meets both of the following criteria: (i) the  
3       business had an adjusted gross income of less than \$3,000,000  
4       in a taxable year beginning in calendar year 2019 and (ii) its  
5       monthly revenue in calendar year 2020 is more than 15% lower  
6       than its average monthly revenue in calendar year 2019. If the  
7       business conducted operations for less than an entire calendar  
8       year in 2019, then only the months during which the business  
9       conducted operations shall be used to calculate its average  
10       monthly revenue.

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

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

18               (35 ILCS 110/9) (from Ch. 120, par. 439.39)

19       Sec. 9. Each serviceman required or authorized to collect  
20       the tax herein imposed shall pay to the Department the amount  
21       of such tax (except as otherwise provided) at the time when he  
22       is required to file his return for the period during which such  
23       tax was collected, less a discount of 2.1% prior to January 1,  
24       1990 and 1.75% on and after January 1, 1990, or \$5 per calendar

1 year, whichever is greater, which is allowed to reimburse the  
2 serviceman for expenses incurred in collecting the tax, keeping  
3 records, preparing and filing returns, remitting the tax and  
4 supplying data to the Department on request. The discount under  
5 this Section is not allowed for the 1.25% portion of taxes paid  
6 on aviation fuel that is subject to the revenue use  
7 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The  
8 discount allowed under this Section is allowed only for returns  
9 that are filed in the manner required by this Act. The  
10 Department may disallow the discount for servicemen whose  
11 certificate of registration is revoked at the time the return  
12 is filed, but only if the Department's decision to revoke the  
13 certificate of registration has become final. A serviceman need  
14 not remit that part of any tax collected by him to the extent  
15 that he is required to pay and does pay the tax imposed by the  
16 Service Occupation Tax Act with respect to his sale of service  
17 involving the incidental transfer by him of the same property.

18 Except as provided hereinafter in this Section, on or  
19 before the twentieth day of each calendar month, such  
20 serviceman shall file a return for the preceding calendar month  
21 in accordance with reasonable Rules and Regulations to be  
22 promulgated by the Department. Such return shall be filed on a  
23 form prescribed by the Department and shall contain such  
24 information as the Department may reasonably require. On and  
25 after January 1, 2018, with respect to servicemen whose annual  
26 gross receipts average \$20,000 or more, all returns required to

1 be filed pursuant to this Act shall be filed electronically.  
2 Servicemen who demonstrate that they do not have access to the  
3 Internet or demonstrate hardship in filing electronically may  
4 petition the Department to waive the electronic filing  
5 requirement.

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

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

26 Each serviceman required or authorized to collect the tax

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

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

18 Notwithstanding any other provision of this Act to the  
19 contrary, servicemen subject to tax on cannabis shall file all  
20 cannabis tax returns and shall make all cannabis tax payments  
21 by electronic means in the manner and form required by the  
22 Department.

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

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

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



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

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

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

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

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

1 following year.

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

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

12 Where a serviceman collects the tax with respect to the  
13 selling price of property which he sells and the purchaser  
14 thereafter returns such property and the serviceman refunds the  
15 selling price thereof to the purchaser, such serviceman shall  
16 also refund, to the purchaser, the tax so collected from the  
17 purchaser. When filing his return for the period in which he  
18 refunds such tax to the purchaser, the serviceman may deduct  
19 the amount of the tax so refunded by him to the purchaser from  
20 any other Service Use Tax, Service Occupation Tax, retailers'  
21 occupation tax or use tax which such serviceman may be required  
22 to pay or remit to the Department, as shown by such return,  
23 provided that the amount of the tax to be deducted shall  
24 previously have been remitted to the Department by such  
25 serviceman. If the serviceman shall not previously have  
26 remitted the amount of such tax to the Department, he shall be

1 entitled to no deduction hereunder upon refunding such tax to  
2 the purchaser.

3 Any serviceman filing a return hereunder shall also include  
4 the total tax upon the selling price of tangible personal  
5 property purchased for use by him as an incident to a sale of  
6 service, and such serviceman shall remit the amount of such tax  
7 to the Department when filing such return.

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

14 Where the serviceman has more than one business registered  
15 with the Department under separate registration hereunder,  
16 such serviceman shall not file each return that is due as a  
17 single return covering all such registered businesses, but  
18 shall file separate returns for each such registered business.

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

23 Beginning January 1, 1990, each month the Department shall  
24 pay into the State and Local Sales Tax Reform Fund 20% of the  
25 net revenue realized for the preceding month from the 6.25%  
26 general rate on transfers of tangible personal property, other

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

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

20 Beginning August 1, 2000, each month the Department shall  
21 pay into the State and Local Sales Tax Reform Fund 100% 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.

24 Beginning October 1, 2009, each month the Department shall  
25 pay into the Capital Projects Fund an amount that is equal to  
26 an amount estimated by the Department to represent 80% of the

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

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

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

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

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

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

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

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

24	Fiscal Year	Total
		Deposit
25	1993	\$0



1	1994	53,000,000
2	1995	58,000,000
3	1996	61,000,000
4	1997	64,000,000
5	1998	68,000,000
6	1999	71,000,000
7	2000	75,000,000
8	2001	80,000,000
9	2002	93,000,000
10	2003	99,000,000
11	2004	103,000,000
12	2005	108,000,000
13	2006	113,000,000
14	2007	119,000,000
15	2008	126,000,000
16	2009	132,000,000
17	2010	139,000,000
18	2011	146,000,000
19	2012	153,000,000
20	2013	161,000,000
21	2014	170,000,000
22	2015	179,000,000
23	2016	189,000,000
24	2017	199,000,000
25	2018	210,000,000
26	2019	221,000,000

1	2020	233,000,000
2	2021	246,000,000
3	2022	260,000,000
4	2023	275,000,000
5	2024	275,000,000
6	2025	275,000,000
7	2026	279,000,000
8	2027	292,000,000
9	2028	307,000,000
10	2029	322,000,000
11	2030	338,000,000
12	2031	350,000,000
13	2032	350,000,000

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

22                   Beginning July 20, 1993 and in each month of each fiscal  
23                   year thereafter, one-eighth of the amount requested in the  
24                   certificate of the Chairman of the Metropolitan Pier and  
25                   Exposition Authority for that fiscal year, less the amount  
26                   deposited into the McCormick Place Expansion Project Fund by

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

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

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

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

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

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

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

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

17 Subject to successful execution and delivery of a  
18 public-private agreement between the public agency and private  
19 entity and completion of the civic build, beginning on July 1,  
20 2023, of the remainder of the moneys received by the Department  
21 under the Use Tax Act, the Service Use Tax Act, the Service  
22 Occupation Tax Act, and this Act, the Department shall deposit  
23 the following specified deposits in the aggregate from  
24 collections under the Use Tax Act, the Service Use Tax Act, the  
25 Service Occupation Tax Act, and the Retailers' Occupation Tax  
26 Act, as required under Section 8.25g of the State Finance Act

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

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

1	2038 .....	\$384,000,000
2	2039 .....	\$395,500,000
3	2040 .....	\$407,400,000
4	2041 .....	\$419,600,000
5	2042 .....	\$432,200,000
6	2043 .....	\$445,100,000

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

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

26 Of the remainder of the moneys received by the Department



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

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

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

18 (a) The Department shall, by rule, allow for the deferral  
19 of tax payments due under this Act for all qualifying  
20 taxpayers. The deferral period begins with the first return due  
21 on or after the date when the business reports that its monthly  
22 revenue is more than 15% lower than its average monthly revenue  
23 for calendar year 2019 and ends with the first return due on or  
24 after the date when all regions in the State from which the  
25 qualifying taxpayer collects use and occupation taxes have  
26 entered into Phase 5 of the Governor's Restore Illinois Plan,

1 as issued May 4, 2020. Qualifying taxpayers are required to  
2 file returns during the deferral period and report all taxable  
3 transactions, but are not required to remit the tax imposed  
4 under this Act to the Department until the next regularly  
5 required return at the conclusion of the deferral period. No  
6 interest or penalties imposed by this Act or the Uniform  
7 Penalty and Interest Act shall accrue on tax payments due and  
8 owing on transactions occurring during the deferral period for  
9 such qualifying taxpayers.

10 As used in this subsection (a), "qualifying taxpayer" means  
11 a business that meets both of the following criteria: (i) the  
12 business had an adjusted gross income of less than \$3,000,000  
13 in a taxable year beginning in calendar year 2019 and (ii) its  
14 monthly revenue in calendar year 2020 is more than 15% lower  
15 than its average monthly revenue in calendar year 2019. If the  
16 business conducted operations for less than an entire calendar  
17 year in 2019, then only the months during which the business  
18 conducted operations shall be used to calculate its average  
19 monthly revenue.

20 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
21 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
22 15, Section 15-15, eff. 6-5-19; 101-10, Article 25, Section  
23 25-110, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
24 6-28-19; 101-604, eff. 12-13-19.)

25 Section 15. The Service Occupation Tax Act is amended by

1 changing Section 9 as follows:

2 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

22 Where such tangible personal property is sold under a  
23 conditional sales contract, or under any other form of sale  
24 wherein the payment of the principal sum, or a part thereof, is  
25 extended beyond the close of the period for which the return is

1 filed, the serviceman, in collecting the tax may collect, for  
2 each tax return period, only the tax applicable to the part of  
3 the selling price actually received during such tax return  
4 period.

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

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

26 1. The name of the seller;

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

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

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

9           5. The amount of tax due;

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

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

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

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

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

10          Prior to October 1, 2003, and on and after September 1,  
11 2004 a serviceman may accept a Manufacturer's Purchase Credit  
12 certification from a purchaser in satisfaction of Service Use  
13 Tax as provided in Section 3-70 of the Service Use Tax Act if  
14 the purchaser provides the appropriate documentation as  
15 required by Section 3-70 of the Service Use Tax Act. A  
16 Manufacturer's Purchase Credit certification, accepted prior  
17 to October 1, 2003 or on or after September 1, 2004 by a  
18 serviceman as provided in Section 3-70 of the Service Use Tax  
19 Act, may be used by that serviceman to satisfy Service  
20 Occupation Tax liability in the amount claimed in the  
21 certification, not to exceed 6.25% of the receipts subject to  
22 tax from a qualifying purchase. A Manufacturer's Purchase  
23 Credit reported on any original or amended return filed under  
24 this Act after October 20, 2003 for reporting periods prior to  
25 September 1, 2004 shall be disallowed. Manufacturer's Purchase  
26 Credit reported on annual returns due on or after January 1,

1 2005 will be disallowed for periods prior to September 1, 2004.  
2 No Manufacturer's Purchase Credit may be used after September  
3 30, 2003 through August 31, 2004 to satisfy any tax liability  
4 imposed under this Act, including any audit liability.

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

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

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

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

1 Act with the Department not more than 1 month after  
2 discontinuing such business.

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



1 funds transfer.

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

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

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

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

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

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

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

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

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

22 Beginning January 1, 1990, each month the Department shall  
23 pay into the County and Mass Transit District Fund 4% of the  
24 revenue realized for the preceding month from the 6.25% general  
25 rate on sales of tangible personal property other than aviation  
26 fuel sold on or after December 1, 2019. This exception for

1 aviation fuel only applies for so long as the revenue use  
2 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
3 binding on the State.

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

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

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

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

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

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

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

1 pursuant to this paragraph.

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

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

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

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

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

1 deposited in the aggregate from collections under Section 9 of  
2 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
3 9 of the Service Occupation Tax Act, and Section 3 of the  
4 Retailers' Occupation Tax Act into the McCormick Place  
5 Expansion Project Fund in the specified fiscal years.

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



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

22                   and  
23                    each fiscal year  
24           thereafter that bonds  
25           are outstanding under  
26           Section 13.2 of the

1 Metropolitan Pier and  
2 Exposition Authority Act,  
3 but not after fiscal year 2060.

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

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

1 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
2 47133 are binding on the State.

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

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

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

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

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

25 Subject to successful execution and delivery of a  
26 public-private agreement between the public agency and private

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

20	Fiscal Year .....	Total Deposit
21	2024 .....	\$200,000,000
22	2025 .....	\$206,000,000
23	2026 .....	\$212,200,000
24	2027 .....	\$218,500,000
25	2028 .....	\$225,100,000
26	2029 .....	\$288,700,000

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

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

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

1 the Build Illinois Fund, the McCormick Place Expansion Project  
2 Fund, the Illinois Tax Increment Fund, the Energy  
3 Infrastructure Fund, and the Tax Compliance and Administration  
4 Fund as provided in this Section, the Department shall pay each  
5 month into the Road Fund the amount estimated to represent 80%  
6 of the net revenue realized from the taxes imposed on motor  
7 fuel and gasohol. As used in this paragraph "motor fuel" has  
8 the meaning given to that term in Section 1.1 of the Motor Fuel  
9 Tax Act, and "gasohol" has the meaning given to that term in  
10 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% shall be paid into the General  
13 Revenue Fund of the State Treasury and 25% shall be reserved in  
14 a special account and used only for the transfer to the Common  
15 School Fund as part of the monthly transfer from the General  
16 Revenue Fund in accordance with Section 8a of the State Finance  
17 Act.

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



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

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

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

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

1 Uniform Penalty and Interest Act.

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

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

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

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

25 For greater simplicity of administration, it shall be  
26 permissible for manufacturers, importers and wholesalers whose

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

7 (a) The Department shall, by rule, allow for the deferral  
8 of tax payments due under this Act for all qualifying  
9 taxpayers. The deferral period begins with the first return due  
10 on or after the date when the business reports that its monthly  
11 revenue is more than 15% lower than its average monthly revenue  
12 for calendar year 2019 and ends with the first return due on or  
13 after the date when all regions in the State from which the  
14 qualifying taxpayer collects use and occupation taxes have  
15 entered into Phase 5 of the Governor's Restore Illinois Plan,  
16 as issued May 4, 2020. Qualifying taxpayers are required to  
17 file returns during the deferral period and report all taxable  
18 transactions, but are not required to remit the tax imposed  
19 under this Act to the Department until the next regularly  
20 required return at the conclusion of the deferral period. No  
21 interest or penalties imposed by this Act or the Uniform  
22 Penalty and Interest Act shall accrue on tax payments due and  
23 owing on transactions occurring during the deferral period for  
24 such qualifying taxpayers.

25 As used in this subsection (a), "qualifying taxpayer" means  
26 a business that meets both of the following criteria: (i) the

1 business had an adjusted gross income of less than \$3,000,000  
2 in a taxable year beginning in calendar year 2019 and (ii) its  
3 monthly revenue in calendar year 2020 is more than 15% lower  
4 than its average monthly revenue in calendar year 2019. If the  
5 business conducted operations for less than an entire calendar  
6 year in 2019, then only the months during which the business  
7 conducted operations shall be used to calculate its average  
8 monthly revenue.

9 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
10 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
11 15, Section 15-20, eff. 6-5-19; 101-10, Article 25, Section  
12 25-115, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
13 6-28-19; 101-604, eff. 12-13-19.)

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

16 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

22 1. The name of the seller;

23 2. His residence address and the address of his  
24 principal place of business and the address of the

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

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

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

14 5. Deductions allowed by law;

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

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

20 8. The amount of tax due;

21 9. The signature of the taxpayer; and

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

24 On and after January 1, 2018, except for returns for motor  
25 vehicles, watercraft, aircraft, and trailers that are required  
26 to be registered with an agency of this State, with respect to

1 retailers whose annual gross receipts average \$20,000 or more,  
2 all returns required to be filed pursuant to this Act shall be  
3 filed electronically. Retailers who demonstrate that they do  
4 not have access to the Internet or demonstrate hardship in  
5 filing electronically may petition the Department to waive the  
6 electronic filing requirement.

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

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

14 Prior to October 1, 2003, and on and after September 1,  
15 2004 a retailer may accept a Manufacturer's Purchase Credit  
16 certification from a purchaser in satisfaction of Use Tax as  
17 provided in Section 3-85 of the Use Tax Act if the purchaser  
18 provides the appropriate documentation as required by Section  
19 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
20 certification, accepted by a retailer prior to October 1, 2003  
21 and on and after September 1, 2004 as provided in Section 3-85  
22 of the Use Tax Act, may be used by that retailer to satisfy  
23 Retailers' Occupation Tax liability in the amount claimed in  
24 the certification, not to exceed 6.25% of the receipts subject  
25 to tax from a qualifying purchase. A Manufacturer's Purchase  
26 Credit reported on any original or amended return filed under

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

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

16 1. The name of the seller;

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

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

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

1           5. The amount of tax due; and

2           6. Such other reasonable information as the Department  
3           may require.

4           Every person engaged in the business of selling aviation  
5           fuel at retail in this State during the preceding calendar  
6           month shall, instead of reporting and paying tax as otherwise  
7           required by this Section, report and pay such tax on a separate  
8           aviation fuel tax return. The requirements related to the  
9           return shall be as otherwise provided in this Section.  
10          Notwithstanding any other provisions of this Act to the  
11          contrary, retailers selling aviation fuel shall file all  
12          aviation fuel tax returns and shall make all aviation fuel tax  
13          payments by electronic means in the manner and form required by  
14          the Department. For purposes of this Section, "aviation fuel"  
15          means jet fuel and aviation gasoline.

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



1 of this paragraph. For the purposes of this paragraph, the term  
2 "alcoholic liquor" shall have the meaning prescribed in the  
3 Liquor Control Act of 1934.

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

1 distributor, or manufacturer shall furnish the sales  
2 information by personal delivery or by mail. For purposes of  
3 this paragraph, the term "electronic means" includes, but is  
4 not limited to, the use of a secure Internet website, e-mail,  
5 or facsimile.

6 If a total amount of less than \$1 is payable, refundable or  
7 creditable, such amount shall be disregarded if it is less than  
8 50 cents and shall be increased to \$1 if it is 50 cents or more.

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

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

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

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

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

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

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

1 requirements of this Section.

2 Any amount which is required to be shown or reported on any  
3 return or other document under this Act shall, if such amount  
4 is not a whole-dollar amount, be increased to the nearest  
5 whole-dollar amount in any case where the fractional part of a  
6 dollar is 50 cents or more, and decreased to the nearest  
7 whole-dollar amount where the fractional part of a dollar is  
8 less than 50 cents.

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

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

26 Such quarter annual and annual returns, as to form and

1 substance, shall be subject to the same requirements as monthly  
2 returns.

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

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

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

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

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

1 manner and form as required by the Department.

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

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 1 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 or 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 1 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 day 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  
26 Illinois use tax may be transmitted to the Department by way of



1 the State agency with which, or State officer with whom the  
2 tangible personal property must be titled or registered (if  
3 titling or registration is required) if the Department and such  
4 agency or State officer determine that this procedure will  
5 expedite the processing of applications for title or  
6 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 use tax  
12 receipt (or a certificate of exemption if the Department is  
13 satisfied that the particular sale is tax exempt) which such  
14 purchaser may submit to the agency with which, or State officer  
15 with whom, he must title or register the tangible personal  
16 property that is involved (if titling or registration is  
17 required) in support of such purchaser's application for an  
18 Illinois certificate or other evidence of title or registration  
19 to such 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 the 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       Refunds made by the seller during the preceding return  
21 period to purchasers, on account of tangible personal property  
22 returned to the seller, shall be allowed as a deduction under  
23 subdivision 5 of his monthly or quarterly return, as the case  
24 may be, in case the seller had theretofore included the  
25 receipts from the sale of such tangible personal property in a  
26 return filed by him and had paid the tax imposed by this Act

1 with respect to such receipts.

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

15 Beginning January 1, 1990, each month the Department shall  
16 pay into the Local Government Tax Fund 16% of the net revenue  
17 realized for the preceding month from the 6.25% general rate on  
18 the selling price of tangible personal property other than  
19 aviation fuel sold on or after December 1, 2019. This exception  
20 for 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 For aviation fuel sold on or after December 1, 2019, each  
24 month the Department shall pay into the State Aviation Program  
25 Fund 20% of the net revenue realized for the preceding month  
26 from the 6.25% general rate on the selling price of aviation

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

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

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

24 Beginning July 1, 2011, each month the Department shall pay  
25 into the Clean Air Act Permit Fund 80% of the net revenue  
26 realized for the preceding month from the 6.25% general rate on

1 the selling price of sorbents used in Illinois in the process  
2 of sorbent injection as used to comply with the Environmental  
3 Protection Act or the federal Clean Air Act, but the total  
4 payment into the Clean Air Act Permit Fund under this Act and  
5 the Use Tax Act shall not exceed \$2,000,000 in any fiscal year.

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 Service Occupation Tax Act an amount equal to the  
10 average monthly deficit in the Underground Storage Tank Fund  
11 during the prior year, as certified annually by the Illinois  
12 Environmental Protection Agency, but the total payment into the  
13 Underground Storage Tank Fund under this Act, the Use Tax Act,  
14 the Service Use Tax Act, and the Service Occupation Tax Act  
15 shall not exceed \$18,000,000 in any State fiscal year. As used  
16 in this paragraph, the "average monthly deficit" shall be equal  
17 to the difference between the average monthly claims for  
18 payment by the fund and the average monthly revenues deposited  
19 into the fund, excluding payments made pursuant to this  
20 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, the Service Occupation Tax Act, and this Act, each  
24 month the Department shall deposit \$500,000 into the State  
25 Crime Laboratory Fund.

26 Of the remainder of the moneys received by the Department

1 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
2 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
3 and after July 1, 1989, 3.8% thereof shall be paid into the  
4 Build Illinois Fund; provided, however, that if in any fiscal  
5 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
6 may be, of the moneys received by the Department and required  
7 to be paid into the Build Illinois Fund pursuant to this Act,  
8 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
9 Act, and Section 9 of the Service Occupation Tax Act, such Acts  
10 being hereinafter called the "Tax Acts" and such aggregate of  
11 2.2% or 3.8%, as the case may be, of moneys being hereinafter  
12 called the "Tax Act Amount", and (2) the amount transferred to  
13 the Build Illinois Fund from the State and Local Sales Tax  
14 Reform Fund shall be less than the Annual Specified Amount (as  
15 hereinafter defined), an amount equal to the difference shall  
16 be immediately paid into the Build Illinois Fund from other  
17 moneys received by the Department pursuant to the Tax Acts; the  
18 "Annual Specified Amount" means the amounts specified below for  
19 fiscal years 1986 through 1993:

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

1                   1992                                   \$182,730,000

2                   1993                                   \$206,520,000;

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



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

26 Subject to payment of amounts into the Build Illinois Fund

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

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

1	2006	113,000,000
2	2007	119,000,000
3	2008	126,000,000
4	2009	132,000,000
5	2010	139,000,000
6	2011	146,000,000
7	2012	153,000,000
8	2013	161,000,000
9	2014	170,000,000
10	2015	179,000,000
11	2016	189,000,000
12	2017	199,000,000
13	2018	210,000,000
14	2019	221,000,000
15	2020	233,000,000
16	2021	246,000,000
17	2022	260,000,000
18	2023	275,000,000
19	2024	275,000,000
20	2025	275,000,000
21	2026	279,000,000
22	2027	292,000,000
23	2028	307,000,000
24	2029	322,000,000
25	2030	338,000,000
26	2031	350,000,000

1                               2032                               350,000,000  
2                               and  
3                               each fiscal year  
4                               thereafter that bonds  
5                               are outstanding under  
6                               Section 13.2 of the  
7                               Metropolitan Pier and  
8                               Exposition Authority Act,  
9                               but not after fiscal year 2060.

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

23                   Subject to payment of amounts into the Capital Projects  
24                   Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,  
25                   and the McCormick Place Expansion Project Fund pursuant to the  
26                   preceding paragraphs or in any amendments thereto hereafter

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

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

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

1 generating facility certified pursuant to Section 605-332 of  
2 the Department of Commerce and Economic Opportunity Law of the  
3 Civil Administrative Code of Illinois.

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

23 Subject to payments of amounts into the Build Illinois  
24 Fund, the McCormick Place Expansion Project Fund, the Illinois  
25 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax  
26 Compliance and Administration Fund as provided in this Section,

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

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

26 Fiscal Year..... Total Deposit

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

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



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

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

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

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

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

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

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

1           until such return is filed as required, the penalty to be  
2           assessed and collected in the same manner as any other  
3           penalty provided for in this Act.

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

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

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

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

26          Net revenue realized for a month shall be the revenue

1 collected by the State pursuant to this Act, less the amount  
2 paid out during that month as refunds to taxpayers for  
3 overpayment of liability.

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

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

1 exceed \$250.

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

22 (a) The Department shall, by rule, allow for the deferral  
23 of tax payments due under this Act for all qualifying  
24 taxpayers. The deferral period begins with the first return due  
25 on or after the date when the business reports that its monthly  
26 revenue is more than 15% lower than its average monthly revenue

1 for calendar year 2019 and ends with the first return due on or  
2 after the date when all regions in the State from which the  
3 qualifying taxpayer collects use and occupation taxes have  
4 entered into Phase 5 of the Governor's Restore Illinois Plan,  
5 as issued May 4, 2020. Qualifying taxpayers are required to  
6 file returns during the deferral period and report all taxable  
7 transactions, but are not required to remit the tax imposed  
8 under this Act to the Department until the next regularly  
9 required return at the conclusion of the deferral period. No  
10 interest or penalties imposed by this Act or the Uniform  
11 Penalty and Interest Act shall accrue on tax payments due and  
12 owing on transactions occurring during the deferral period for  
13 such qualifying taxpayers.

14 As used in this subsection (a), "qualifying taxpayer" means  
15 a business that meets both of the following criteria: (i) the  
16 business had an adjusted gross income of less than \$3,000,000  
17 in a taxable year beginning in calendar year 2019 and (ii) its  
18 monthly revenue in calendar year 2020 is more than 15% lower  
19 than its average monthly revenue in calendar year 2019. If the  
20 business conducted operations for less than an entire calendar  
21 year in 2019, then only the months during which the business  
22 conducted operations shall be used to calculate its average  
23 monthly revenue.

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

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

3 Section 99. Effective date. This Act takes effect upon  
4 becoming law.