



## 102ND GENERAL ASSEMBLY

### State of Illinois

### 2021 and 2022

### HB0238

Introduced 1/29/2021, by Rep. Sonya M. Harper

#### SYNOPSIS AS INTRODUCED:

|                         |                               |
|-------------------------|-------------------------------|
| 30 ILCS 105/5.935 new   |                               |
| 35 ILCS 105/3-10        |                               |
| 35 ILCS 105/9           | from Ch. 120, par. 439.9      |
| 35 ILCS 110/3-10        | from Ch. 120, par. 439.33-10  |
| 35 ILCS 110/9           | from Ch. 120, par. 439.39     |
| 35 ILCS 115/3-10        | from Ch. 120, par. 439.103-10 |
| 35 ILCS 115/9           | from Ch. 120, par. 439.109    |
| 35 ILCS 120/2-10        |                               |
| 35 ILCS 120/3           | from Ch. 120, par. 442        |
| 105 ILCS 5/10-20.73 new |                               |
| 105 ILCS 5/34-18.67 new |                               |
| 110 ILCS 330/15 new     |                               |
| 210 ILCS 85/6.28 new    |                               |

Amends the State Finance Act to create the Trauma Response Fund as a special fund in the State treasury. Amends the School Code. Requires school boards to develop a trauma response protocol that shall be implemented in response to a traumatic event at a school, including, but not limited to, a shooting at the school. Sets forth various requirements for the protocol, including response by hospitals, trauma intervention services, and community engagement. Provides that all moneys in the Trauma Response Fund shall be paid as grants to school districts to implement the trauma response protocol. Amends the University of Illinois Hospital Act and Hospital Licensing Act to make conforming changes. Amends the Use Tax Act, Service Use Tax Act, Service Occupation Tax Act, and Retailers' Occupation Tax Act. Imposes a 1% surcharge on firearm ammunition, which shall be deposited into the Trauma Response Fund. Effective immediately.

LRB102 10056 CMG 15376 b

FISCAL NOTE ACT  
MAY APPLY

STATE MANDATES  
ACT MAY REQUIRE  
REIMBURSEMENT

A BILL FOR

1 AN ACT concerning education.

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

4 Section 5. The State Finance Act is amended by adding  
5 Section 5.935 as follows:

6 (30 ILCS 105/5.935 new)

7 Sec. 5.935. The Trauma Response Fund.

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

10 (35 ILCS 105/3-10)

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

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

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

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

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

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

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

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

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

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

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

26 Until August 1, 2009, and notwithstanding any other

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

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

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

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

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

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

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

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

22 Beginning July 1, 2021, in addition to all other rates of  
23 tax imposed under this Act, a surcharge of 1% is imposed on the  
24 selling price of firearm ammunition. "Firearm ammunition" has  
25 the meaning given to that term under Section 31A-0.1 of the  
26 Criminal Code of 2012.

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

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

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

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



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

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

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

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

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

20 1. The name of the seller;

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

24 3. The total amount of taxable receipts received by  
25 him during the preceding calendar month from sales of  
26 tangible personal property by him during such preceding

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

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

5 5. The amount of tax due;

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

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

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

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

26 Notwithstanding any other provision of this Act to the

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

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

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

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

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

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

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

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

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

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

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



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

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

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

11 If the retailer is otherwise required to file a monthly  
12 return and if the retailer'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  
16 year being due by April 20 of such year; with the return for  
17 April, May and June of a given year being due by July 20 of  
18 such year; with the return for July, August and September of a  
19 given year being due by October 20 of such year, and with the  
20 return for October, November and December of a given year  
21 being due by January 20 of the following year.

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

1 of the following year.

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

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

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

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

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

25 The transaction reporting return in the case of motor  
26 vehicles or trailers that are required to be registered with

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

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

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

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

23 With each such transaction reporting return, the retailer  
24 shall remit the proper amount of tax due (or shall submit  
25 satisfactory evidence that the sale is not taxable if that is  
26 the case), to the Department or its agents, whereupon the

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

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

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

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

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

26 Any retailer filing a return under this Section shall also



1 include (for the purpose of paying tax thereon) the total tax  
2 covered by such return upon the selling price of tangible  
3 personal property purchased by him at retail from a retailer,  
4 but as to which the tax imposed by this Act was not collected  
5 from the retailer filing such return, and such retailer shall  
6 remit the amount of such tax to the Department when filing such  
7 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 retailers, who are required to file  
11 returns hereunder and also under the Retailers' Occupation Tax  
12 Act, to furnish all the return information required by both  
13 Acts on the one form.

14 Where the retailer has more than one business registered  
15 with the Department under separate registration under this  
16 Act, such retailer may 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 Sales Tax Reform Fund, a special  
21 fund in the State Treasury which is hereby created, the net  
22 revenue realized for the preceding month from the 1% tax  
23 imposed under this Act.

24 Beginning January 1, 1990, each month the Department shall  
25 pay into the County and Mass Transit District Fund 4% of the  
26 net revenue realized for the preceding month from the 6.25%

1 general rate on the selling price of tangible personal  
2 property which is purchased outside Illinois at retail from a  
3 retailer and which is titled or registered by an agency of this  
4 State's government.

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

16 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  
21 required for refunds of the 20% portion of the tax on aviation  
22 fuel 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 Fuels 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 State and Local Sales Tax Reform Fund 100% of the  
4 net revenue realized for the preceding month from the 1.25%  
5 rate on the selling price of motor fuel and gasohol. Beginning  
6 September 1, 2010, each month the Department shall pay into  
7 the State and Local Sales Tax Reform Fund 100% of the net  
8 revenue realized for the preceding month from the 1.25% rate  
9 on the selling price of sales tax holiday items.

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

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  
25 pay into the Clean Air Act Permit Fund 80% of the net revenue  
26 realized for the preceding month from the 6.25% general rate

1 on the selling price of sorbents used in Illinois in the  
2 process of sorbent injection as used to comply with the  
3 Environmental Protection Act or the federal Clean Air Act, but  
4 the total payment into the Clean Air Act Permit Fund under this  
5 Act and the Retailers' Occupation Tax Act shall not exceed  
6 \$2,000,000 in any fiscal year.

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

22 Beginning July 1, 2015, of the remainder of the moneys  
23 received by the Department under this Act, the Service Use Tax  
24 Act, the Service Occupation Tax Act, and the Retailers'  
25 Occupation Tax Act, each month the Department shall deposit  
26 \$500,000 into the State Crime Laboratory Fund.

1        Beginning July 1, 2021, the Department shall pay into the  
2        Trauma Response Fund 100% of the net revenue realized for the  
3        preceding month from the 1% surcharge on the selling price of  
4        firearm ammunition.

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

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

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

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

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

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



|    |                       |             |
|----|-----------------------|-------------|
| 1  | 2014                  | 170,000,000 |
| 2  | 2015                  | 179,000,000 |
| 3  | 2016                  | 189,000,000 |
| 4  | 2017                  | 199,000,000 |
| 5  | 2018                  | 210,000,000 |
| 6  | 2019                  | 221,000,000 |
| 7  | 2020                  | 233,000,000 |
| 8  | 2021                  | 300,000,000 |
| 9  | 2022                  | 300,000,000 |
| 10 | 2023                  | 300,000,000 |
| 11 | 2024                  | 300,000,000 |
| 12 | 2025                  | 300,000,000 |
| 13 | 2026                  | 300,000,000 |
| 14 | 2027                  | 375,000,000 |
| 15 | 2028                  | 375,000,000 |
| 16 | 2029                  | 375,000,000 |
| 17 | 2030                  | 375,000,000 |
| 18 | 2031                  | 375,000,000 |
| 19 | 2032                  | 375,000,000 |
| 20 | 2033                  | 375,000,000 |
| 21 | 2034                  | 375,000,000 |
| 22 | 2035                  | 375,000,000 |
| 23 | 2036                  | 450,000,000 |
| 24 | and                   |             |
| 25 | each fiscal year      |             |
| 26 | thereafter that bonds |             |

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

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

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

1 aviation fuel under this Act. The Department shall only  
2 deposit moneys into the Aviation Fuel Sales Tax Refund Fund  
3 under this paragraph for so long as the revenue use  
4 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
5 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  
11 Tax Increment Fund 0.27% of 80% of the net revenue realized for  
12 the 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  
19 25-year period, the Department shall each month pay into the  
20 Energy Infrastructure Fund 80% of the net revenue realized  
21 from the 6.25% general rate on the selling price of  
22 Illinois-mined coal that was sold to an eligible business. For  
23 purposes of this paragraph, the term "eligible business" means  
24 a new electric generating facility certified pursuant to  
25 Section 605-332 of the Department of Commerce and Economic  
26 Opportunity Law of the Civil Administrative Code of Illinois.

1           Subject to payment of amounts into the Build Illinois  
2 Fund, the McCormick Place Expansion Project Fund, the Illinois  
3 Tax Increment Fund, and the Energy Infrastructure Fund  
4 pursuant to the preceding paragraphs or in any amendments to  
5 this Section hereafter enacted, beginning on the first day of  
6 the first calendar month to occur on or after August 26, 2014  
7 (the effective date of Public Act 98-1098), each month, from  
8 the collections made under Section 9 of the Use Tax Act,  
9 Section 9 of the Service Use Tax Act, Section 9 of the Service  
10 Occupation Tax Act, and Section 3 of the Retailers' Occupation  
11 Tax Act, 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  
16 by the Audit Bureau of the Department under the Use Tax Act,  
17 the 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  
23 Tax Compliance and Administration Fund as provided in this  
24 Section, beginning on July 1, 2018 the Department shall pay  
25 each month into the Downstate Public Transportation Fund the  
26 moneys required to be so paid under Section 2-3 of the

1 Downstate 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  
6 Department under the Use Tax Act, the Service Use Tax Act, the  
7 Service Occupation Tax Act, and this Act, the Department shall  
8 deposit 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  
24 Department shall pay each month into the Road Fund the amount  
25 estimated to represent 16% of the net revenue realized from  
26 the taxes imposed on motor fuel and gasohol. Beginning July 1,

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

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

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

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

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



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

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

10 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
11 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
12 15, Section 15-10, eff. 6-5-19; 101-10, Article 25, Section  
13 25-105, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
14 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

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

17 (35 ILCS 110/3-10) (from Ch. 120, par. 439.33-10)

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

24 Beginning on July 1, 2000 and through December 31, 2000,

1 with respect to motor fuel, as defined in Section 1.1 of the  
2 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of  
3 the Use Tax Act, the tax is imposed at the rate of 1.25%.

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

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

21 With respect to biodiesel blends, as defined in the Use  
22 Tax Act, with no less than 1% and no more than 10% biodiesel,  
23 the tax imposed by this Act applies to (i) 80% of the selling  
24 price of property transferred as an incident to the sale of  
25 service on or after July 1, 2003 and on or before December 31,  
26 2018 and (ii) 100% of the proceeds of the selling price

1 thereafter. If, at any time, however, the tax under this Act on  
2 sales of biodiesel blends, as defined in the Use Tax Act, with  
3 no less than 1% and no more than 10% biodiesel is imposed at  
4 the rate of 1.25%, then the tax imposed by this Act applies to  
5 100% of the proceeds of sales of biodiesel blends with no less  
6 than 1% and no more than 10% biodiesel made during that time.

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

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

24 The tax shall be imposed at the rate of 1% on food prepared  
25 for immediate consumption and transferred incident to a sale  
26 of service subject to this Act or the Service Occupation Tax

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

1 tea, non-carbonated water, infant formula, milk or milk  
2 products as defined in the Grade A Pasteurized Milk and Milk  
3 Products Act, or drinks containing 50% or more natural fruit  
4 or vegetable juice.

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

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

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

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

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

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

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

23 Beginning on January 1, 2014 (the effective date of Public  
24 Act 98-122), "prescription and nonprescription medicines and  
25 drugs" includes medical cannabis purchased from a registered  
26 dispensing organization under the Compassionate Use of Medical

1 Cannabis Program Act.

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

7 Beginning July 1, 2021, in addition to all other rates of  
8 tax imposed under this Act, a surcharge of 1% is imposed on the  
9 selling price of firearm ammunition. "Firearm ammunition" has  
10 the meaning given to that term under Section 31A-0.1 of the  
11 Criminal Code of 2012.

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

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

21 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

22 Sec. 9. Each serviceman required or authorized to collect  
23 the tax herein imposed shall pay to the Department the amount  
24 of such tax (except as otherwise provided) at the time when he  
25 is required to file his return for the period during which such

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

21 Except as provided hereinafter in this Section, on or  
22 before the twentieth day of each calendar month, such  
23 serviceman shall file a return for the preceding calendar  
24 month in accordance with reasonable Rules and Regulations to  
25 be promulgated by the Department. Such return shall be filed  
26 on a form prescribed by the Department and shall contain such



1 information as the Department may reasonably require. On and  
2 after January 1, 2018, with respect to servicemen whose annual  
3 gross receipts average \$20,000 or more, all returns required  
4 to be filed pursuant to this Act shall be filed  
5 electronically. Servicemen who demonstrate that they do not  
6 have access to the Internet or demonstrate hardship in filing  
7 electronically may petition the Department to waive the  
8 electronic filing requirement.

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 business as a serviceman in this  
19 State;

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

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

26 5. The amount of tax due;

1           5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

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

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

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

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

26 If the serviceman is otherwise required to file a monthly

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

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

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

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

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

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

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

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

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

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

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

24           Beginning August 1, 2000, each month the Department shall  
25 pay into the State and Local Sales Tax Reform Fund 100% of the  
26 net revenue realized for the preceding month from the 1.25%

1 rate on the selling price of motor fuel and gasohol.

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

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

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



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

3 Beginning July 1, 2021, the Department shall pay into the  
4 Trauma Response Fund 100% of the net revenue realized for the  
5 preceding month from the 1% surcharge on the selling price of  
6 firearm ammunition.

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 Bond Account  
3 in the 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  
18 securing Bonds issued and outstanding pursuant to the Build  
19 Illinois Bond Act is sufficient, taking into account any  
20 future investment income, to fully provide, in accordance with  
21 such 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  
11 Fund; provided, however, that any amounts paid to the Build  
12 Illinois Fund in any fiscal year pursuant to this sentence  
13 shall be deemed to constitute payments pursuant to clause (b)  
14 of the preceding sentence and shall reduce the amount  
15 otherwise payable for such fiscal year pursuant to clause (b)  
16 of the preceding sentence. The moneys received by the  
17 Department pursuant to this Act and required to be deposited  
18 into the Build Illinois Fund are subject to the pledge, claim  
19 and charge set forth in Section 12 of the Build Illinois Bond  
20 Act.

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

1 in excess of the sums designated as "Total Deposit", shall be  
2 deposited in the aggregate from collections under Section 9 of  
3 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
4 9 of the Service Occupation Tax Act, and Section 3 of the  
5 Retailers' Occupation Tax Act into the McCormick Place  
6 Expansion Project Fund in the specified fiscal years.

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

|    |      |             |
|----|------|-------------|
| 1  | 2011 | 146,000,000 |
| 2  | 2012 | 153,000,000 |
| 3  | 2013 | 161,000,000 |
| 4  | 2014 | 170,000,000 |
| 5  | 2015 | 179,000,000 |
| 6  | 2016 | 189,000,000 |
| 7  | 2017 | 199,000,000 |
| 8  | 2018 | 210,000,000 |
| 9  | 2019 | 221,000,000 |
| 10 | 2020 | 233,000,000 |
| 11 | 2021 | 300,000,000 |
| 12 | 2022 | 300,000,000 |
| 13 | 2023 | 300,000,000 |
| 14 | 2024 | 300,000,000 |
| 15 | 2025 | 300,000,000 |
| 16 | 2026 | 300,000,000 |
| 17 | 2027 | 375,000,000 |
| 18 | 2028 | 375,000,000 |
| 19 | 2029 | 375,000,000 |
| 20 | 2030 | 375,000,000 |
| 21 | 2031 | 375,000,000 |
| 22 | 2032 | 375,000,000 |
| 23 | 2033 | 375,000,000 |
| 24 | 2034 | 375,000,000 |
| 25 | 2035 | 375,000,000 |
| 26 | 2036 | 450,000,000 |

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

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

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

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

9 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  
14 Tax Increment Fund 0.27% of 80% of the net revenue realized for  
15 the 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  
22 25-year period, the Department shall each month pay into the  
23 Energy Infrastructure Fund 80% of the net revenue realized  
24 from the 6.25% general rate on the selling price of  
25 Illinois-mined coal that was sold to an eligible business. For  
26 purposes of this paragraph, the term "eligible business" means

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

4 Subject to payment of amounts into the Build Illinois  
5 Fund, the McCormick Place Expansion Project Fund, the Illinois  
6 Tax Increment Fund, and the Energy Infrastructure Fund  
7 pursuant to the preceding paragraphs or in any amendments to  
8 this Section hereafter enacted, beginning on the first day of  
9 the first calendar month to occur on or after August 26, 2014  
10 (the effective date of Public Act 98-1098), each month, from  
11 the collections made under Section 9 of the Use Tax Act,  
12 Section 9 of the Service Use Tax Act, Section 9 of the Service  
13 Occupation Tax Act, and Section 3 of the Retailers' Occupation  
14 Tax Act, 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  
19 by the Audit Bureau of the Department under the Use Tax Act,  
20 the 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  
26 Tax Compliance and Administration Fund as provided in this



1 Section, beginning on July 1, 2018 the Department shall pay  
 2 each month into the Downstate Public Transportation Fund the  
 3 moneys required to be so paid under Section 2-3 of the  
 4 Downstate 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  
 9 Department under the Use Tax Act, the Service Use Tax Act, the  
 10 Service Occupation Tax Act, and this Act, the Department shall  
 11 deposit 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  
 20 charge set forth in Section 25-55 of the Public-Private  
 21 Partnership for Civic and Transit Infrastructure Project Act.  
 22 As used in 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 State and Local Sales Tax  
23 Reform Fund, the Build Illinois Fund, the McCormick Place  
24 Expansion Project Fund, the Illinois Tax Increment Fund, the  
25 Energy Infrastructure Fund, and the Tax Compliance and  
26 Administration Fund as provided in this Section, the

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

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

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

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

1 for the second preceding month. Beginning April 1, 2000, this  
2 transfer is no longer required and shall not be made.

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

7 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
8 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
9 15, Section 15-15, eff. 6-5-19; 101-10, Article 25, Section  
10 25-110, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
11 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

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

14 (35 ILCS 115/3-10) (from Ch. 120, par. 439.103-10)

15 Sec. 3-10. Rate of tax. Unless otherwise provided in this  
16 Section, the tax imposed by this Act is at the rate of 6.25% of  
17 the "selling price", as defined in Section 2 of the Service Use  
18 Tax Act, of the tangible personal property. For the purpose of  
19 computing this tax, in no event shall the "selling price" be  
20 less than the cost price to the serviceman of the tangible  
21 personal property transferred. The selling price of each item  
22 of tangible personal property transferred as an incident of a  
23 sale of service may be shown as a distinct and separate item on  
24 the serviceman's billing to the service customer. If the

1 selling price is not so shown, the selling price of the  
2 tangible personal property is deemed to be 50% of the  
3 serviceman's entire billing to the service customer. When,  
4 however, a serviceman contracts to design, develop, and  
5 produce special order machinery or equipment, the tax imposed  
6 by this Act shall be based on the serviceman's cost price of  
7 the tangible personal property transferred incident to the  
8 completion of the contract.

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

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

24 With respect to majority blended ethanol fuel, as defined  
25 in the Use Tax Act, the tax imposed by this Act does not apply  
26 to the selling price of property transferred as an incident to

1 the sale of service on or after July 1, 2003 and on or before  
2 December 31, 2023 but applies to 100% of the selling price  
3 thereafter.

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

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

24 At the election of any registered serviceman made for each  
25 fiscal year, sales of service in which the aggregate annual  
26 cost price of tangible personal property transferred as an

1 incident to the sales of service is less than 35%, or 75% in  
2 the case of servicemen transferring prescription drugs or  
3 servicemen engaged in graphic arts production, of the  
4 aggregate annual total gross receipts from all sales of  
5 service, the tax imposed by this Act shall be based on the  
6 serviceman's cost price of the tangible personal property  
7 transferred incident to the sale of those services.

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



1 disability, and insulin, urine testing materials, syringes,  
2 and needles used by diabetics, for human use. For the purposes  
3 of this Section, until September 1, 2009: the term "soft  
4 drinks" means any complete, finished, ready-to-use,  
5 non-alcoholic drink, whether carbonated or not, including but  
6 not limited to soda water, cola, fruit juice, vegetable juice,  
7 carbonated water, and all other preparations commonly known as  
8 soft drinks of whatever kind or description that are contained  
9 in any closed or sealed can, carton, or container, regardless  
10 of size; but "soft drinks" does not include coffee, tea,  
11 non-carbonated water, infant formula, milk or milk products as  
12 defined in the Grade A Pasteurized Milk and Milk Products Act,  
13 or drinks containing 50% or more natural fruit or vegetable  
14 juice.

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

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

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

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

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

1 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"  
2 label includes:

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

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

7 Beginning on January 1, 2014 (the effective date of Public  
8 Act 98-122), "prescription and nonprescription medicines and  
9 drugs" includes medical cannabis purchased from a registered  
10 dispensing organization under the Compassionate Use of Medical  
11 Cannabis Program Act.

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

17 Beginning July 1, 2021, in addition to all other rates of  
18 tax imposed under this Act, a surcharge of 1% is imposed on the  
19 selling price of firearm ammunition. "Firearm ammunition" has  
20 the meaning given to that term under Section 31A-0.1 of the  
21 Criminal Code of 2012.

22 (Source: P.A. 100-22, eff. 7-6-17; 101-363, eff. 8-9-19;  
23 101-593, eff. 12-4-19.)

24 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

25 Sec. 9. Each serviceman required or authorized to collect

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

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

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

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

22 1. The name of the seller;

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

26 3. The total amount of taxable receipts received by

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

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

6           5. The amount of tax due;

7           5-5. The signature of the taxpayer; and

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

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

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

1 due on the return shall be deemed assessed.

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

1 47133 are binding on the State.

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

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

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

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

1 pay into the Local Government Tax Fund 80% of the net revenue  
2 realized for the preceding month from the 1.25% rate on the  
3 selling price of motor fuel and gasohol.

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

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

26 Beginning July 1, 2015, of the remainder of the moneys

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

5 Beginning July 1, 2021, the Department shall pay into the  
6 Trauma Response Fund 100% of the net revenue realized for the  
7 preceding month from the 1% surcharge on the selling price of  
8 firearm ammunition.

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

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

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

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



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

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

|    |      |             |
|----|------|-------------|
| 1  | 2009 | 132,000,000 |
| 2  | 2010 | 139,000,000 |
| 3  | 2011 | 146,000,000 |
| 4  | 2012 | 153,000,000 |
| 5  | 2013 | 161,000,000 |
| 6  | 2014 | 170,000,000 |
| 7  | 2015 | 179,000,000 |
| 8  | 2016 | 189,000,000 |
| 9  | 2017 | 199,000,000 |
| 10 | 2018 | 210,000,000 |
| 11 | 2019 | 221,000,000 |
| 12 | 2020 | 233,000,000 |
| 13 | 2021 | 300,000,000 |
| 14 | 2022 | 300,000,000 |
| 15 | 2023 | 300,000,000 |
| 16 | 2024 | 300,000,000 |
| 17 | 2025 | 300,000,000 |
| 18 | 2026 | 300,000,000 |
| 19 | 2027 | 375,000,000 |
| 20 | 2028 | 375,000,000 |
| 21 | 2029 | 375,000,000 |
| 22 | 2030 | 375,000,000 |
| 23 | 2031 | 375,000,000 |
| 24 | 2032 | 375,000,000 |
| 25 | 2033 | 375,000,000 |
| 26 | 2034 | 375,000,000 |

1                                   2035                                   375,000,000

2                                   2036                                   450,000,000

3                                   and

4                                   each fiscal year

5                                   thereafter that bonds

6                                   are outstanding under

7                                   Section 13.2 of the

8                                   Metropolitan Pier and

9                                   Exposition Authority Act,

10                                  but not after fiscal year 2060.

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

26 The Department may, upon separate written notice to a

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

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

26 (i) Until January 1, 1994, the taxpayer shall be

1           liable for a penalty equal to 1/6 of 1% of the tax due from  
2           such taxpayer under this Act during the period to be  
3           covered by the annual return for each month or fraction of  
4           a month until such return is filed as required, the  
5           penalty to be assessed and collected in the same manner as  
6           any other penalty provided for in this Act.

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

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

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

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

1 for the second preceding month. Beginning April 1, 2000, this  
2 transfer is no longer required and shall not be made.

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

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

15 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
16 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
17 15, Section 15-20, eff. 6-5-19; 101-10, Article 25, Section  
18 25-115, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
19 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

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

22 (35 ILCS 120/2-10)

23 Sec. 2-10. Rate of tax. Unless otherwise provided in this  
24 Section, the tax imposed by this Act is at the rate of 6.25% of

1 gross receipts from sales of tangible personal property made  
2 in the course of business.

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

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

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

25 With respect to gasohol, as defined in the Use Tax Act, the  
26 tax imposed by this Act applies to (i) 70% of the proceeds of

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

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

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

25 With respect to 100% biodiesel, as defined in the Use Tax  
26 Act, and biodiesel blends, as defined in the Use Tax Act, with

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

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

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

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

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

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



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

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

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

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

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

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

6           Beginning July 1, 2021, in addition to all other rates of  
7 tax imposed under this Act, a surcharge of 1% is imposed on the  
8 selling price of firearm ammunition. "Firearm ammunition" has  
9 the meaning given to that term under Section 31A-0.1 of the  
10 Criminal Code of 2012.

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

13           (35 ILCS 120/3) (from Ch. 120, par. 442)

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

19                 1. The name of the seller;

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

25                 3. Total amount of receipts received by him during the

1 preceding calendar month or quarter, as the case may be,  
2 from sales of tangible personal property, and from  
3 services furnished, by him during such preceding calendar  
4 month or quarter;

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

10 5. Deductions allowed by law;

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

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

16 8. The amount of tax due;

17 9. The signature of the taxpayer; and

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

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

1 filing electronically may petition the Department to waive the  
2 electronic filing requirement.

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

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

10 Prior to October 1, 2003, and on and after September 1,  
11 2004 a retailer may accept a Manufacturer's Purchase Credit  
12 certification from a purchaser in satisfaction of Use Tax as  
13 provided in Section 3-85 of the Use Tax Act if the purchaser  
14 provides the appropriate documentation as required by Section  
15 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
16 certification, accepted by a retailer prior to October 1, 2003  
17 and on and after September 1, 2004 as provided in Section 3-85  
18 of the Use Tax Act, may be used by that retailer to satisfy  
19 Retailers' Occupation Tax liability in the amount claimed in  
20 the certification, not to exceed 6.25% of the receipts subject  
21 to tax from a qualifying purchase. A Manufacturer's Purchase  
22 Credit reported on any original or amended return filed under  
23 this Act after October 20, 2003 for reporting periods prior to  
24 September 1, 2004 shall be disallowed. Manufacturer's  
25 Purchaser Credit reported on annual returns due on or after  
26 January 1, 2005 will be disallowed for periods prior to

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

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

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

26 Every person engaged in the business of selling aviation

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

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

26 Beginning on October 1, 2003, every distributor, importing

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

1 a secure Internet website, e-mail, or facsimile.

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

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

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



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

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

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

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

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

25 Any amount which is required to be shown or reported on any  
26 return or other document under this Act shall, if such amount

1 is not a whole-dollar amount, be increased to the nearest  
2 whole-dollar amount in any case where the fractional part of a  
3 dollar is 50 cents or more, and decreased to the nearest  
4 whole-dollar amount where the fractional part of a dollar is  
5 less than 50 cents.

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

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

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

26 Notwithstanding any other provision in this Act concerning

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

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

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

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

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

26 Any retailer who sells only motor vehicles, watercraft,

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

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

1 Illinois Vehicle Code, and such other information as the  
2 Department may reasonably require.

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

20 Such transaction reporting return shall be filed not later  
21 than 20 days after the day of delivery of the item that is  
22 being sold, but may be filed by the retailer at any time sooner  
23 than that if he chooses to do so. The transaction reporting  
24 return and tax remittance or proof of exemption from the  
25 Illinois use tax may be transmitted to the Department by way of  
26 the State agency with which, or State officer with whom the

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

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

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

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

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



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

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

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

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

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

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

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

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

1 of the making of quarter monthly payments to the Department by  
2 taxpayers having an average monthly tax liability of \$20,000  
3 or more as determined in the manner provided above shall  
4 continue until such taxpayer's average monthly liability to  
5 the Department during the preceding 4 complete calendar  
6 quarters (excluding the month of highest liability and the  
7 month of lowest liability) is less than \$19,000 or until such  
8 taxpayer's average monthly liability to the Department as  
9 computed for each calendar quarter of the 4 preceding complete  
10 calendar quarter period is less than \$20,000. However, if a  
11 taxpayer can show the Department that a substantial change in  
12 the taxpayer's business has occurred which causes the taxpayer  
13 to anticipate that his average monthly tax liability for the  
14 reasonably foreseeable future will fall below the \$20,000  
15 threshold stated above, then such taxpayer may petition the  
16 Department for a change in such taxpayer's reporting status.  
17 The Department shall change such taxpayer's reporting status  
18 unless it finds that such change is seasonal in nature and not  
19 likely to be long term. If any such quarter monthly payment is  
20 not paid at the time or in the amount required by this Section,  
21 then the taxpayer shall be liable for penalties and interest  
22 on the difference between the minimum amount due as a payment  
23 and the amount of such quarter monthly payment actually and  
24 timely paid, except insofar as the taxpayer has previously  
25 made 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  
22 27.5% of the taxpayer's liability for the same calendar month  
23 of the preceding calendar year. If the month during which such  
24 tax liability is incurred begins on or after January 1, 1987,  
25 each payment shall be in an amount equal to 22.5% of the  
26 taxpayer's actual liability for the month or 26.25% of the

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

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

1 taxpayer's liability for the same calendar month of the  
2 preceding year. The amount of the quarter monthly payments  
3 shall be credited against the final tax liability of the  
4 taxpayer's return for that month filed under this Section or  
5 Section 2f, as the case may be. Once applicable, the  
6 requirement of the making of quarter monthly payments to the  
7 Department pursuant to this paragraph shall continue until the  
8 taxpayer's average monthly prepaid tax collections during the  
9 preceding 4 complete calendar quarters (excluding the month of  
10 highest liability and the month of lowest liability) is less  
11 than \$19,000 or until such taxpayer's average monthly  
12 liability to the Department as computed for each calendar  
13 quarter of the 4 preceding complete calendar quarters is less  
14 than \$20,000. If any such quarter monthly payment is not paid  
15 at the time or in the amount required, the taxpayer shall be  
16 liable for penalties and interest on such difference, except  
17 insofar as the taxpayer has previously made payments for that  
18 month in excess of the minimum payments 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  
11 2.1% and 1.75% vendor's discount shall be reduced by 2.1% or  
12 1.75% of the difference between the credit taken and that  
13 actually due, and that taxpayer shall be liable for penalties  
14 and 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  
4 December 1, 2019. This exception for aviation fuel only  
5 applies for so long as the revenue use requirements of 49  
6 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

7 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  
12 the County and Mass Transit District Fund 20% of the net  
13 revenue realized for the preceding month from the 1.25% rate  
14 on the 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  
18 on the selling price of tangible personal property other than  
19 aviation fuel sold on or after December 1, 2019. This  
20 exception for aviation fuel only applies for so long as the  
21 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
22 47133 are 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  
2 required for refunds of the 20% portion of the tax on aviation  
3 fuel 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  
13 1, 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  
25 pay into the Clean Air Act Permit Fund 80% of the net revenue  
26 realized for the preceding month from the 6.25% general rate

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

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

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

1           Beginning July 1, 2021, the Department shall pay into the  
2           Trauma Response Fund 100% of the net revenue realized for the  
3           preceding month from the 1% surcharge on the selling price of  
4           firearm ammunition.

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

| Fiscal Year | Annual Specified Amount |
|-------------|-------------------------|
| 1986        | \$54,800,000            |

|   |      |                |
|---|------|----------------|
| 1 | 1987 | \$76,650,000   |
| 2 | 1988 | \$80,480,000   |
| 3 | 1989 | \$88,510,000   |
| 4 | 1990 | \$115,330,000  |
| 5 | 1991 | \$145,470,000  |
| 6 | 1992 | \$182,730,000  |
| 7 | 1993 | \$206,520,000; |

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

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

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

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

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



|    |      |             |
|----|------|-------------|
| 1  | 2001 | 80,000,000  |
| 2  | 2002 | 93,000,000  |
| 3  | 2003 | 99,000,000  |
| 4  | 2004 | 103,000,000 |
| 5  | 2005 | 108,000,000 |
| 6  | 2006 | 113,000,000 |
| 7  | 2007 | 119,000,000 |
| 8  | 2008 | 126,000,000 |
| 9  | 2009 | 132,000,000 |
| 10 | 2010 | 139,000,000 |
| 11 | 2011 | 146,000,000 |
| 12 | 2012 | 153,000,000 |
| 13 | 2013 | 161,000,000 |
| 14 | 2014 | 170,000,000 |
| 15 | 2015 | 179,000,000 |
| 16 | 2016 | 189,000,000 |
| 17 | 2017 | 199,000,000 |
| 18 | 2018 | 210,000,000 |
| 19 | 2019 | 221,000,000 |
| 20 | 2020 | 233,000,000 |
| 21 | 2021 | 300,000,000 |
| 22 | 2022 | 300,000,000 |
| 23 | 2023 | 300,000,000 |
| 24 | 2024 | 300,000,000 |
| 25 | 2025 | 300,000,000 |
| 26 | 2026 | 300,000,000 |

|    |      |             |
|----|------|-------------|
| 1  | 2027 | 375,000,000 |
| 2  | 2028 | 375,000,000 |
| 3  | 2029 | 375,000,000 |
| 4  | 2030 | 375,000,000 |
| 5  | 2031 | 375,000,000 |
| 6  | 2032 | 375,000,000 |
| 7  | 2033 | 375,000,000 |
| 8  | 2034 | 375,000,000 |
| 9  | 2035 | 375,000,000 |
| 10 | 2036 | 450,000,000 |

11 and

12 each fiscal year

13 thereafter that bonds

14 are outstanding under

15 Section 13.2 of the

16 Metropolitan Pier and

17 Exposition Authority Act,

18 but not after fiscal year 2060.

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

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

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

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

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

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

1 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
2 the cash receipts collected during the preceding fiscal year  
3 by the Audit Bureau of the Department under the Use Tax Act,  
4 the Service Use Tax Act, the Service Occupation Tax Act, the  
5 Retailers' Occupation Tax Act, and associated local occupation  
6 and use taxes administered by the Department.

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

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

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

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

|   |            |               |
|---|------------|---------------|
| 1 | 2040 ..... | \$407,400,000 |
| 2 | 2041 ..... | \$419,600,000 |
| 3 | 2042 ..... | \$432,200,000 |
| 4 | 2043 ..... | \$445,100,000 |

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

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



1 to that term in Section 3-40 of the Use Tax Act.

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

8 The Department may, upon separate written notice to a  
9 taxpayer, require the taxpayer to prepare and file with the  
10 Department on a form prescribed by the Department within not  
11 less than 60 days after receipt of the notice an annual  
12 information return for the tax year specified in the notice.  
13 Such annual return to the Department shall include a statement  
14 of gross receipts as shown by the retailer's last Federal  
15 income tax return. If the total receipts of the business as  
16 reported in the Federal income tax return do not agree with the  
17 gross receipts reported to the Department of Revenue for the  
18 same period, the retailer shall attach to his annual return a  
19 schedule showing a reconciliation of the 2 amounts and the  
20 reasons for the difference. The retailer's annual return to  
21 the Department shall also disclose the cost of goods sold by  
22 the retailer during the year covered by such return, opening  
23 and closing inventories of such goods for such year, costs of  
24 goods used from stock or taken from stock and given away by the  
25 retailer during such year, payroll information of the  
26 retailer's business during such year and any additional

1 reasonable information which the Department deems would be  
2 helpful in determining the accuracy of the monthly, quarterly  
3 or annual returns filed by such retailer as provided for in  
4 this Section.

5 If the annual information return required by this Section  
6 is not filed when and as required, the taxpayer shall be liable  
7 as follows:

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

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

18 The chief executive officer, proprietor, owner or highest  
19 ranking manager shall sign the annual return to certify the  
20 accuracy of the information contained therein. Any person who  
21 willfully signs the annual return containing false or  
22 inaccurate information shall be guilty of perjury and punished  
23 accordingly. The annual return form prescribed by the  
24 Department shall include a warning that the person signing the  
25 return may be liable for perjury.

26 The provisions of this Section concerning the filing of an

1 annual information return do not apply to a retailer who is not  
2 required to file an income tax return with the United States  
3 Government.

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

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

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

22 Any person who promotes, organizes, provides retail  
23 selling space for concessionaires or other types of sellers at  
24 the Illinois State Fair, DuQuoin State Fair, county fairs,  
25 local fairs, art shows, flea markets and similar exhibitions  
26 or events, including any transient merchant as defined by

1 Section 2 of the Transient Merchant Act of 1987, is required to  
2 file a report with the Department providing the name of the  
3 merchant's business, the name of the person or persons engaged  
4 in merchant's business, the permanent address and Illinois  
5 Retailers Occupation Tax Registration Number of the merchant,  
6 the dates and location of the event and other reasonable  
7 information that the Department may require. The report must  
8 be filed not later than the 20th day of the month next  
9 following the month during which the event with retail sales  
10 was held. Any person who fails to file a report required by  
11 this Section commits a business offense and is subject to a  
12 fine not to exceed \$250.

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

1 the exhibition or event, or other evidence of a significant  
2 risk of loss of revenue to the State. The Department shall  
3 notify concessionaires and other sellers affected by the  
4 imposition of this requirement. In the absence of notification  
5 by the Department, the concessionaires and other sellers shall  
6 file their returns as otherwise required in this Section.

7 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
8 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
9 15, Section 15-25, eff. 6-5-19; 101-10, Article 25, Section  
10 25-120, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
11 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

12 Section 30. The School Code is amended by adding Sections  
13 10-20.73 and 34-18.67 as follows:

14 (105 ILCS 5/10-20.73 new)

15 Sec. 10-20.73. Trauma response protocol.

16 (a) Each school board shall develop a trauma response  
17 protocol that shall be implemented in response to a traumatic  
18 event at a school, including, but not limited to, a shooting at  
19 the school. The trauma response protocol shall include, but is  
20 not limited to, the following:

21 (1) As soon as practicable after the traumatic  
22 incident triggering the implementation of the trauma  
23 response protocol and after the scene is secured by law  
24 enforcement, the hospital nearest to the scene of the

1 traumatic incident shall send mental health first  
2 responders to the school. Survivors of the shooting shall  
3 be offered immediate grief and trauma-based counseling.  
4 With respect to the requirements of this paragraph, the  
5 school board shall establish an agreement with each nearby  
6 hospital, and shall designate which hospital is considered  
7 to be nearest to each school.

8 (2) Within 5 calendar days after a traumatic incident  
9 triggering the implementation of the trauma response  
10 protocol, the school or school district shall make  
11 available trauma intervention services for the survivors  
12 of the incident and others who may be impacted by the  
13 incident. In areas with frequent gun violence, additional  
14 psycho-emotional support services shall be developed that  
15 include, but are not limited to, group counseling,  
16 peer-to-peer support, and other measures. With respect to  
17 the requirements of this paragraph, school districts may  
18 partner with local community groups to implement these  
19 requirements.

20 (3) School boards shall develop a plan of community  
21 engagement and, if necessary, to recruit volunteers from  
22 the communities experiencing gun violence. School boards  
23 may partner with community members, the faith-based  
24 community, and other organizations to engage in the  
25 recruitment efforts.

26 (b) The Trauma Response Fund is created as a special fund

1 in the State treasury. All moneys in the Fund shall be paid,  
2 subject to appropriation by the General Assembly and  
3 distribution by the State Board of Education, as grants to  
4 school districts to implement trauma response protocols under  
5 this Section and Section 34-18.67.

6 (105 ILCS 5/34-18.67 new)

7 Sec. 34-18.67. Trauma response protocol. The board shall  
8 develop a trauma response protocol that shall be implemented  
9 in response to a traumatic event at a school, including, but  
10 not limited to, a shooting at the school. The trauma response  
11 protocol shall include, but is not limited to, the following:

12 (1) As soon as practicable after the traumatic  
13 incident triggering the implementation of the trauma  
14 response protocol and after the scene is secured by law  
15 enforcement, the hospital nearest to the scene of the  
16 traumatic incident shall send mental health first  
17 responders to the school. Survivors of the shooting shall  
18 be offered immediate grief and trauma-based counseling.  
19 With respect to the requirements of this paragraph, the  
20 board shall establish an agreement with each nearby  
21 hospital, and shall designate which hospital is considered  
22 to be nearest to each school.

23 (2) Within 5 calendar days after a traumatic incident  
24 triggering the implementation of the trauma response  
25 protocol, the school or the board shall make available

1 trauma intervention services for the survivors of the  
2 incident and others who may be impacted by the incident.  
3 In areas with frequent gun violence, additional  
4 psycho-emotional support services shall be developed that  
5 include, but are not limited to, group counseling,  
6 peer-to-peer support, and other measures. With respect to  
7 the requirements of this paragraph, the board may partner  
8 with local community groups to implement these  
9 requirements.

10 (3) The board shall develop a plan of community  
11 engagement and, if necessary, to recruit volunteers from  
12 the communities experiencing gun violence. The board may  
13 partner with community members, the faith-based community,  
14 and other organizations to engage in the recruitment  
15 efforts.

16 Section 35. The University of Illinois Hospital Act is  
17 amended by adding Section 15 as follows:

18 (110 ILCS 330/15 new)

19 Sec. 15. School trauma response protocol. The University  
20 of Illinois Hospital shall, pursuant to paragraph (1) of  
21 Section 10-20.73 or paragraph (1) of Section 34-18.67 of the  
22 School Code, as applicable, establish agreements with school  
23 districts in the development of a trauma response protocol.



1           Section 40. The Hospital Licensing Act is amended by  
2 adding Section 6.28 as follows:

3           (210 ILCS 85/6.28 new)

4           Sec. 6.28. School trauma response protocol. Every hospital  
5 shall, pursuant to paragraph (1) of Section 10-20.73 or  
6 paragraph (1) of Section 34-18.67 of the School Code, as  
7 applicable, establish agreements with school districts in the  
8 development of a trauma response protocol.

9           Section 99. Effective date. This Act takes effect upon  
10 becoming law.