



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB0438

Introduced 2/8/2021, by Rep. Maurice A. West, II

SYNOPSIS AS INTRODUCED:

30 ILCS 105/5.935 new	
30 ILCS 105/6z-114 new	
35 ILCS 105/3-10	
35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/3-10	from Ch. 120, par. 439.33-10
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/3-10	from Ch. 120, par. 439.103-10
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/2-10	
35 ILCS 120/3	from Ch. 120, par. 442

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

LRB102 03730 HLH 13743 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The State Finance Act is amended by adding
5 Sections 5.935 and 6z-114 as follows:

6 (30 ILCS 105/5.935 new)

7 Sec. 5.935. The Mental Health Services Fund.

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

9 Sec. 6z-114. The Mental Health Services Fund; creation.

10 The Mental Health Services Fund is created as a special fund in
11 the State treasury. Moneys in the Fund shall be distributed
12 each month to the counties of the State based on each county's
13 proportionate share of total ammunition sales for the previous
14 month. On and after August 1, 2021, as soon as possible after
15 the first day of each month, the Department of Revenue shall
16 certify to the State Comptroller and the State Treasurer the
17 amount to be distributed to each county under this Section.
18 Moneys distributed to counties under this Section shall be
19 used as follows: (i) 50% of the funds shall be used to support
20 programs that address mental health issues affecting children,
21 teens, and young adults, with preference given to programs
22 that are led by child and adolescent psychologists or child

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

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

13 (35 ILCS 105/3-10)

14 Sec. 3-10. Rate of tax. Unless otherwise provided in this
15 Section, the tax imposed by this Act is at the rate of 6.25% of
16 either the selling price or the fair market value, if any, of
17 the tangible personal property. In all cases where property
18 functionally used or consumed is the same as the property that
19 was purchased at retail, then the tax is imposed on the selling
20 price of the property. In all cases where property
21 functionally used or consumed is a by-product or waste product
22 that has been refined, manufactured, or produced from property
23 purchased at retail, then the tax is imposed on the lower of
24 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 Mental Health Services Fund 100% of the net revenue realized
3 for the preceding month from the 1% surcharge on the selling
4 price of 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 Mental Health Services Fund 100% of the net revenue realized
5 for the preceding month from the 1% surcharge on the selling
6 price of 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 Mental Health Services Fund 100% of the net revenue realized
7 for the preceding month from the 1% surcharge on the selling
8 price of 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 Mental Health Services Fund 100% of the net revenue realized
3 for the preceding month from the 1% surcharge on the selling
4 price of 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 99. Effective date. This Act takes effect upon
13 becoming law.