



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB0603

Introduced 2/8/2021, by Rep. Katie Stuart

SYNOPSIS AS INTRODUCED:

| | |
|-------------------|----------------------------|
| 30 ILCS 105/6z-18 | from Ch. 127, par. 142z-18 |
| 30 ILCS 105/6z-20 | from Ch. 127, par. 142z-20 |
| 35 ILCS 105/3-6 | |
| 35 ILCS 105/3-10 | |
| 35 ILCS 105/9 | from Ch. 120, par. 439.9 |
| 35 ILCS 120/2-8 | |
| 35 ILCS 120/2-10 | |
| 35 ILCS 120/3 | from Ch. 120, par. 442 |

Amends the Use Tax Act and the Retailers' Occupation Tax Act. Provides that, from August 1, 2021 through August 7, 2021, the tax imposed under the Acts on clothing and school supplies shall be at the rate of 1.25% (instead of 6.25%). Makes changes concerning the distribution of proceeds from those sales. Makes corresponding changes in the State Finance Act. Effective immediately.

LRB102 03856 HLH 13870 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 changing
5 Sections 6z-18 and 6z-20 as follows:

6 (30 ILCS 105/6z-18) (from Ch. 127, par. 142z-18)

7 Sec. 6z-18. Local Government Tax Fund. A portion of the
8 money paid into the Local Government Tax Fund from sales of
9 tangible personal property taxed at the 1% rate under the
10 Retailers' Occupation Tax Act and the Service Occupation Tax
11 Act, which occurred in municipalities, shall be distributed to
12 each municipality based upon the sales which occurred in that
13 municipality. The remainder shall be distributed to each
14 county based upon the sales which occurred in the
15 unincorporated area of that county.

16 A portion of the money paid into the Local Government Tax
17 Fund from the 6.25% general use tax rate on the selling price
18 of tangible personal property which is purchased outside
19 Illinois at retail from a retailer and which is titled or
20 registered by any agency of this State's government shall be
21 distributed to municipalities as provided in this paragraph.
22 Each municipality shall receive the amount attributable to
23 sales for which Illinois addresses for titling or registration

1 purposes are given as being in such municipality. The
2 remainder of the money paid into the Local Government Tax Fund
3 from such sales shall be distributed to counties. Each county
4 shall receive the amount attributable to sales for which
5 Illinois addresses for titling or registration purposes are
6 given as being located in the unincorporated area of such
7 county.

8 A portion of the money paid into the Local Government Tax
9 Fund from the 6.25% general rate (and, beginning July 1, 2000
10 and through December 31, 2000, the 1.25% rate on motor fuel and
11 gasohol, and from ~~beginning on~~ August 6, 2010 through August
12 15, 2010, the 1.25% rate on sales tax holiday items, and from
13 August 1, 2021 through August 7, 2021, the 1.25% rate on sales
14 tax holiday items) on sales subject to taxation under the
15 Retailers' Occupation Tax Act and the Service Occupation Tax
16 Act, which occurred in municipalities, shall be distributed to
17 each municipality, based upon the sales which occurred in that
18 municipality. The remainder shall be distributed to each
19 county, based upon the sales which occurred in the
20 unincorporated area of such county.

21 For the purpose of determining allocation to the local
22 government unit, a retail sale by a producer of coal or other
23 mineral mined in Illinois is a sale at retail at the place
24 where the coal or other mineral mined in Illinois is extracted
25 from the earth. This paragraph does not apply to coal or other
26 mineral when it is delivered or shipped by the seller to the

1 purchaser at a point outside Illinois so that the sale is
2 exempt under the United States Constitution as a sale in
3 interstate or foreign commerce.

4 Whenever the Department determines that a refund of money
5 paid into the Local Government Tax Fund should be made to a
6 claimant instead of issuing a credit memorandum, the
7 Department shall notify the State Comptroller, who shall cause
8 the order to be drawn for the amount specified, and to the
9 person named, in such notification from the Department. Such
10 refund shall be paid by the State Treasurer out of the Local
11 Government Tax Fund.

12 As soon as possible after the first day of each month,
13 beginning January 1, 2011, upon certification of the
14 Department of Revenue, the Comptroller shall order
15 transferred, and the Treasurer shall transfer, to the STAR
16 Bonds Revenue Fund the local sales tax increment, as defined
17 in the Innovation Development and Economy Act, collected
18 during the second preceding calendar month for sales within a
19 STAR bond district and deposited into the Local Government Tax
20 Fund, less 3% of that amount, which shall be transferred into
21 the Tax Compliance and Administration Fund and shall be used
22 by the Department, subject to appropriation, to cover the
23 costs of the Department in administering the Innovation
24 Development and Economy Act.

25 After the monthly transfer to the STAR Bonds Revenue Fund,
26 on or before the 25th day of each calendar month, the

1 Department shall prepare and certify to the Comptroller the
2 disbursement of stated sums of money to named municipalities
3 and counties, the municipalities and counties to be those
4 entitled to distribution of taxes or penalties paid to the
5 Department during the second preceding calendar month. The
6 amount to be paid to each municipality or county shall be the
7 amount (not including credit memoranda) collected during the
8 second preceding calendar month by the Department and paid
9 into the Local Government Tax Fund, plus an amount the
10 Department determines is necessary to offset any amounts which
11 were erroneously paid to a different taxing body, and not
12 including an amount equal to the amount of refunds made during
13 the second preceding calendar month by the Department, and not
14 including any amount which the Department determines is
15 necessary to offset any amounts which are payable to a
16 different taxing body but were erroneously paid to the
17 municipality or county, and not including any amounts that are
18 transferred to the STAR Bonds Revenue Fund. Within 10 days
19 after receipt, by the Comptroller, of the disbursement
20 certification to the municipalities and counties, provided for
21 in this Section to be given to the Comptroller by the
22 Department, the Comptroller shall cause the orders to be drawn
23 for the respective amounts in accordance with the directions
24 contained in such certification.

25 When certifying the amount of monthly disbursement to a
26 municipality or county under this Section, the Department

1 shall increase or decrease that amount by an amount necessary
2 to offset any misallocation of previous disbursements. The
3 offset amount shall be the amount erroneously disbursed within
4 the 6 months preceding the time a misallocation is discovered.

5 The provisions directing the distributions from the
6 special fund in the State Treasury provided for in this
7 Section shall constitute an irrevocable and continuing
8 appropriation of all amounts as provided herein. The State
9 Treasurer and State Comptroller are hereby authorized to make
10 distributions as provided in this Section.

11 In construing any development, redevelopment, annexation,
12 preannexation or other lawful agreement in effect prior to
13 September 1, 1990, which describes or refers to receipts from
14 a county or municipal retailers' occupation tax, use tax or
15 service occupation tax which now cannot be imposed, such
16 description or reference shall be deemed to include the
17 replacement revenue for such abolished taxes, distributed from
18 the Local Government Tax Fund.

19 As soon as possible after the effective date of this
20 amendatory Act of the 98th General Assembly, the State
21 Comptroller shall order and the State Treasurer shall transfer
22 \$6,600,000 from the Local Government Tax Fund to the Illinois
23 State Medical Disciplinary Fund.

24 (Source: P.A. 100-1171, eff. 1-4-19.)

25 (30 ILCS 105/6z-20) (from Ch. 127, par. 142z-20)

1 Sec. 6z-20. County and Mass Transit District Fund. Of the
2 money received from the 6.25% general rate (and, beginning
3 July 1, 2000 and through December 31, 2000, the 1.25% rate on
4 motor fuel and gasohol, and from beginning on August 6, 2010
5 through August 15, 2010, the 1.25% rate on sales tax holiday
6 items, and from August 1, 2021 through August 7, 2021, the
7 1.25% rate on sales tax holiday items) on sales subject to
8 taxation under the Retailers' Occupation Tax Act and Service
9 Occupation Tax Act and paid into the County and Mass Transit
10 District Fund, distribution to the Regional Transportation
11 Authority tax fund, created pursuant to Section 4.03 of the
12 Regional Transportation Authority Act, for deposit therein
13 shall be made based upon the retail sales occurring in a county
14 having more than 3,000,000 inhabitants. The remainder shall be
15 distributed to each county having 3,000,000 or fewer
16 inhabitants based upon the retail sales occurring in each such
17 county.

18 For the purpose of determining allocation to the local
19 government unit, a retail sale by a producer of coal or other
20 mineral mined in Illinois is a sale at retail at the place
21 where the coal or other mineral mined in Illinois is extracted
22 from the earth. This paragraph does not apply to coal or other
23 mineral when it is delivered or shipped by the seller to the
24 purchaser at a point outside Illinois so that the sale is
25 exempt under the United States Constitution as a sale in
26 interstate or foreign commerce.

1 Of the money received from the 6.25% general use tax rate
2 on tangible personal property which is purchased outside
3 Illinois at retail from a retailer and which is titled or
4 registered by any agency of this State's government and paid
5 into the County and Mass Transit District Fund, the amount for
6 which Illinois addresses for titling or registration purposes
7 are given as being in each county having more than 3,000,000
8 inhabitants shall be distributed into the Regional
9 Transportation Authority tax fund, created pursuant to Section
10 4.03 of the Regional Transportation Authority Act. The
11 remainder of the money paid from such sales shall be
12 distributed to each county based on sales for which Illinois
13 addresses for titling or registration purposes are given as
14 being located in the county. Any money paid into the Regional
15 Transportation Authority Occupation and Use Tax Replacement
16 Fund from the County and Mass Transit District Fund prior to
17 January 14, 1991, which has not been paid to the Authority
18 prior to that date, shall be transferred to the Regional
19 Transportation Authority tax fund.

20 Whenever the Department determines that a refund of money
21 paid into the County and Mass Transit District Fund should be
22 made to a claimant instead of issuing a credit memorandum, the
23 Department shall notify the State Comptroller, who shall cause
24 the order to be drawn for the amount specified, and to the
25 person named, in such notification from the Department. Such
26 refund shall be paid by the State Treasurer out of the County

1 and Mass Transit District Fund.

2 As soon as possible after the first day of each month,
3 beginning January 1, 2011, upon certification of the
4 Department of Revenue, the Comptroller shall order
5 transferred, and the Treasurer shall transfer, to the STAR
6 Bonds Revenue Fund the local sales tax increment, as defined
7 in the Innovation Development and Economy Act, collected
8 during the second preceding calendar month for sales within a
9 STAR bond district and deposited into the County and Mass
10 Transit District Fund, less 3% of that amount, which shall be
11 transferred into the Tax Compliance and Administration Fund
12 and shall be used by the Department, subject to appropriation,
13 to cover the costs of the Department in administering the
14 Innovation Development and Economy Act.

15 After the monthly transfer to the STAR Bonds Revenue Fund,
16 on or before the 25th day of each calendar month, the
17 Department shall prepare and certify to the Comptroller the
18 disbursement of stated sums of money to the Regional
19 Transportation Authority and to named counties, the counties
20 to be those entitled to distribution, as hereinabove provided,
21 of taxes or penalties paid to the Department during the second
22 preceding calendar month. The amount to be paid to the
23 Regional Transportation Authority and each county having
24 3,000,000 or fewer inhabitants shall be the amount (not
25 including credit memoranda) collected during the second
26 preceding calendar month by the Department and paid into the

1 County and Mass Transit District Fund, plus an amount the
2 Department determines is necessary to offset any amounts which
3 were erroneously paid to a different taxing body, and not
4 including an amount equal to the amount of refunds made during
5 the second preceding calendar month by the Department, and not
6 including any amount which the Department determines is
7 necessary to offset any amounts which were payable to a
8 different taxing body but were erroneously paid to the
9 Regional Transportation Authority or county, and not including
10 any amounts that are transferred to the STAR Bonds Revenue
11 Fund, less 1.5% of the amount to be paid to the Regional
12 Transportation Authority, which shall be transferred into the
13 Tax Compliance and Administration Fund. The Department, at the
14 time of each monthly disbursement to the Regional
15 Transportation Authority, shall prepare and certify to the
16 State Comptroller the amount to be transferred into the Tax
17 Compliance and Administration Fund under this Section. Within
18 10 days after receipt, by the Comptroller, of the disbursement
19 certification to the Regional Transportation Authority,
20 counties, and the Tax Compliance and Administration Fund
21 provided for in this Section to be given to the Comptroller by
22 the Department, the Comptroller shall cause the orders to be
23 drawn for the respective amounts in accordance with the
24 directions contained in such certification.

25 When certifying the amount of a monthly disbursement to
26 the Regional Transportation Authority or to a county under

1 this Section, the Department shall increase or decrease that
2 amount by an amount necessary to offset any misallocation of
3 previous disbursements. The offset amount shall be the amount
4 erroneously disbursed within the 6 months preceding the time a
5 misallocation is discovered.

6 The provisions directing the distributions from the
7 special fund in the State Treasury provided for in this
8 Section and from the Regional Transportation Authority tax
9 fund created by Section 4.03 of the Regional Transportation
10 Authority Act shall constitute an irrevocable and continuing
11 appropriation of all amounts as provided herein. The State
12 Treasurer and State Comptroller are hereby authorized to make
13 distributions as provided in this Section.

14 In construing any development, redevelopment, annexation,
15 preannexation or other lawful agreement in effect prior to
16 September 1, 1990, which describes or refers to receipts from
17 a county or municipal retailers' occupation tax, use tax or
18 service occupation tax which now cannot be imposed, such
19 description or reference shall be deemed to include the
20 replacement revenue for such abolished taxes, distributed from
21 the County and Mass Transit District Fund or Local Government
22 Distributive Fund, as the case may be.

23 (Source: P.A. 100-23, eff. 7-6-17; 100-587, eff. 6-4-18.)

24 Section 10. The Use Tax Act is amended by changing
25 Sections 3-6, 3-10, and 9 as follows:

1 (35 ILCS 105/3-6)

2 Sec. 3-6. Sales tax holiday items.

3 (a) The tangible personal property described in this
4 subsection qualifies for the 1.25% reduced rate of tax during
5 ~~for the period set forth in Section 3-10 of this Act~~
6 ~~(hereinafter referred to as the Sales Tax Holiday Period)~~. The
7 reduced rate on these items shall be administered under the
8 provisions of subsection (b) of this Section. The following
9 items are subject to the reduced rate:

10 (1) Clothing items that each have a retail selling
11 price of less than \$100.

12 "Clothing" means, unless otherwise specified in this
13 Section, all human wearing apparel suitable for general
14 use. "Clothing" does not include clothing accessories,
15 protective equipment, or sport or recreational equipment.
16 "Clothing" includes, but is not limited to: household and
17 shop aprons; athletic supporters; bathing suits and caps;
18 belts and suspenders; boots; coats and jackets; ear muffs;
19 footlets; gloves and mittens for general use; hats and
20 caps; hosiery; insoles for shoes; lab coats; neckties;
21 overshoes; pantyhose; rainwear; rubber pants; sandals;
22 scarves; shoes and shoelaces; slippers; sneakers; socks
23 and stockings; steel-toed shoes; underwear; and school
24 uniforms.

25 "Clothing accessories" means, but is not limited to:

1 briefcases; cosmetics; hair notions, including, but not
2 limited to barrettes, hair bows, and hair nets; handbags;
3 handkerchiefs; jewelry; non-prescription sunglasses;
4 umbrellas; wallets; watches; and wigs and hair pieces.

5 "Protective equipment" means, but is not limited to:
6 breathing masks; clean room apparel and equipment; ear and
7 hearing protectors; face shields; hard hats; helmets;
8 paint or dust respirators; protective gloves; safety
9 glasses and goggles; safety belts; tool belts; and
10 welder's gloves and masks.

11 "Sport or recreational equipment" means, but is not
12 limited to: ballet and tap shoes; cleated or spiked
13 athletic shoes; gloves, including, but not limited to,
14 baseball, bowling, boxing, hockey, and golf gloves;
15 goggles; hand and elbow guards; life preservers and vests;
16 mouth guards; roller and ice skates; shin guards; shoulder
17 pads; ski boots; waders; and wetsuits and fins.

18 (2) School supplies. "School supplies" means, unless
19 otherwise specified in this Section, items used by a
20 student in a course of study. The purchase of school
21 supplies for use by persons other than students for use in
22 a course of study are not eligible for the reduced rate of
23 tax. "School supplies" do not include school art supplies;
24 school instructional materials; cameras; film and memory
25 cards; videocameras, tapes, and videotapes; computers;
26 cell phones; Personal Digital Assistants (PDAs); handheld

1 electronic schedulers; and school computer supplies.

2 "School supplies" includes, but is not limited to:
3 binders; book bags; calculators; cellophane tape;
4 blackboard chalk; compasses; composition books; crayons;
5 erasers; expandable, pocket, plastic, and manila folders;
6 glue, paste, and paste sticks; highlighters; index cards;
7 index card boxes; legal pads; lunch boxes; markers;
8 notebooks; paper, including loose leaf ruled notebook
9 paper, copy paper, graph paper, tracing paper, manila
10 paper, colored paper, poster board, and construction
11 paper; pencils; pencil leads; pens; ink and ink refills
12 for pens; pencil boxes and other school supply boxes;
13 pencil sharpeners; protractors; rulers; scissors; and
14 writing tablets.

15 "School art supply" means an item commonly used by a
16 student in a course of study for artwork and includes only
17 the following items: clay and glazes; acrylic, tempera,
18 and oil paint; paintbrushes for artwork; sketch and
19 drawing pads; and watercolors.

20 "School instructional material" means written material
21 commonly used by a student in a course of study as a
22 reference and to learn the subject being taught and
23 includes only the following items: reference books;
24 reference maps and globes; textbooks; and workbooks.

25 "School computer supply" means an item commonly used
26 by a student in a course of study in which a computer is

1 used and applies only to the following items: flashdrives
2 and other computer data storage devices; data storage
3 media, such as diskettes and compact disks; boxes and
4 cases for disk storage; external ports or drives; computer
5 cases; computer cables; computer printers; and printer
6 cartridges, toner, and ink.

7 (b) Administration. Notwithstanding any other provision of
8 this Act, the reduced rate of tax under Section 3-10 of this
9 Act for clothing and school supplies shall be administered by
10 the Department under the provisions of this subsection (b).

11 (1) Bundled sales. Items that qualify for the reduced
12 rate of tax that are bundled together with items that do
13 not qualify for the reduced rate of tax and that are sold
14 for one itemized price will be subject to the reduced rate
15 of tax only if the value of the items that qualify for the
16 reduced rate of tax exceeds the value of the items that do
17 not qualify for the reduced rate of tax.

18 (2) Coupons and discounts. An unreimbursed discount by
19 the seller reduces the sales price of the property so that
20 the discounted sales price determines whether the sales
21 price is within a sales tax holiday price threshold. A
22 coupon or other reduction in the sales price is treated as
23 a discount if the seller is not reimbursed for the coupon
24 or reduction amount by a third party.

25 (3) Splitting of items normally sold together.
26 Articles that are normally sold as a single unit must

1 continue to be sold in that manner. Such articles cannot
2 be priced separately and sold as individual items in order
3 to obtain the reduced rate of tax. For example, a pair of
4 shoes cannot have each shoe sold separately so that the
5 sales price of each shoe is within a sales tax holiday
6 price threshold.

7 (4) Rain checks. A rain check is a procedure that
8 allows a customer to purchase an item at a certain price at
9 a later time because the particular item was out of stock.
10 Eligible property that customers purchase during the Sales
11 Tax Holiday Period with the use of a rain check will
12 qualify for the reduced rate of tax regardless of when the
13 rain check was issued. Issuance of a rain check during the
14 Sales Tax Holiday Period will not qualify eligible
15 property for the reduced rate of tax if the property is
16 actually purchased after the Sales Tax Holiday Period.

17 (5) Exchanges. The procedure for an exchange in
18 regards to a sales tax holiday is as follows:

19 (A) If a customer purchases an item of eligible
20 property during the Sales Tax Holiday Period, but
21 later exchanges the item for a similar eligible item,
22 even if a different size, different color, or other
23 feature, no additional tax is due even if the exchange
24 is made after the Sales Tax Holiday Period.

25 (B) If a customer purchases an item of eligible
26 property during the Sales Tax Holiday Period, but

1 after the Sales Tax Holiday Period has ended, the
2 customer returns the item and receives credit on the
3 purchase of a different item, the 6.25% general
4 merchandise sales tax rate is due on the sale of the
5 newly purchased item.

6 (C) If a customer purchases an item of eligible
7 property before the Sales Tax Holiday Period, but
8 during the Sales Tax Holiday Period the customer
9 returns the item and receives credit on the purchase
10 of a different item of eligible property, the reduced
11 rate of tax is due on the sale of the new item if the
12 new item is purchased during the Sales Tax Holiday
13 Period.

14 (6) Delivery charges. Delivery charges, including
15 shipping, handling and service charges, are part of the
16 sales price of eligible property.

17 (7) Order date and back orders. For the purpose of a
18 sales tax holiday, eligible property qualifies for the
19 reduced rate of tax if: (i) the item is both delivered to
20 and paid for by the customer during the Sales Tax Holiday
21 Period or (ii) the customer orders and pays for the item
22 and the seller accepts the order during the Sales Tax
23 Holiday Period for immediate shipment, even if delivery is
24 made after the Sales Tax Holiday Period. The seller
25 accepts an order when the seller has taken action to fill
26 the order for immediate shipment. Actions to fill an order

1 include placement of an "in date" stamp on an order or
2 assignment of an "order number" to an order within the
3 Sales Tax Holiday Period. An order is for immediate
4 shipment when the customer does not request delayed
5 shipment. An order is for immediate shipment
6 notwithstanding that the shipment may be delayed because
7 of a backlog of orders or because stock is currently
8 unavailable to, or on back order by, the seller.

9 (8) Returns. For a 60-day period immediately after the
10 Sales Tax Holiday Period, if a customer returns an item
11 that would qualify for the reduced rate of tax, credit for
12 or refund of sales tax shall be given only at the reduced
13 rate unless the customer provides a receipt or invoice
14 that shows tax was paid at the 6.25% general merchandise
15 rate, or the seller has sufficient documentation to show
16 that tax was paid at the 6.25% general merchandise rate on
17 the specific item. This 60-day period is set solely for
18 the purpose of designating a time period during which the
19 customer must provide documentation that shows that the
20 appropriate sales tax rate was paid on returned
21 merchandise. The 60-day period is not intended to change a
22 seller's policy on the time period during which the seller
23 will accept returns.

24 (c) The Department may implement the provisions of this
25 Section through the use of emergency rules, along with
26 permanent rules filed concurrently with such emergency rules,

1 in accordance with the provisions of Section 5-45 of the
2 Illinois Administrative Procedure Act. For purposes of the
3 Illinois Administrative Procedure Act, the adoption of rules
4 to implement the provisions of this Section shall be deemed an
5 emergency and necessary for the public interest, safety, and
6 welfare.

7 (d) As used in this Act, "Sales Tax Holiday Period" means
8 the period beginning on August 6, 2010 and ending on August 15,
9 2010 and the period beginning on August 1, 2021 and ending on
10 August 7, 2021.

11 (Source: P.A. 96-1012, eff. 7-7-10.)

12 (35 ILCS 105/3-10)

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

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

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 During the Sales Tax Holiday Period, as defined in Section
14 3-6 of this Act ~~Beginning on August 6, 2010 through August 15,~~
15 ~~2010,~~ with respect to sales tax holiday items as defined in
16 Section 3-6 of this Act, the tax is imposed at the rate of
17 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 If the property that is purchased at retail from a
23 retailer is acquired outside Illinois and used outside
24 Illinois before being brought to Illinois for use here and is
25 taxable under this Act, the "selling price" on which the tax is
26 computed shall be reduced by an amount that represents a

1 reasonable allowance for depreciation for the period of prior
2 out-of-state use.

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

5 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

6 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
7 and trailers that are required to be registered with an agency
8 of this State, each retailer required or authorized to collect
9 the tax imposed by this Act shall pay to the Department the
10 amount of such tax (except as otherwise provided) at the time
11 when he is required to file his return for the period during
12 which such tax was collected, less a discount of 2.1% prior to
13 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
14 per calendar year, whichever is greater, which is allowed to
15 reimburse the retailer for expenses incurred in collecting the
16 tax, keeping records, preparing and filing returns, remitting
17 the tax and supplying data to the Department on request. The
18 discount under this Section is not allowed for the 1.25%
19 portion of taxes paid on aviation fuel that is subject to the
20 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
21 47133. In the case of retailers who report and pay the tax on a
22 transaction by transaction basis, as provided in this Section,
23 such discount shall be taken with each such tax remittance
24 instead of when such retailer files his periodic return. The
25 discount allowed under this Section is allowed only for

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

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

20 Except as provided in this Section, on or before the
21 twentieth day of each calendar month, such retailer shall file
22 a return for the preceding calendar month. Such return shall
23 be filed on forms prescribed by the Department and shall
24 furnish such information as the Department may reasonably
25 require. On and after January 1, 2018, except for returns for
26 motor vehicles, watercraft, aircraft, and trailers that are

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

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

15 1. The name of the seller;

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

19 3. The total amount of taxable receipts received by
20 him during the preceding calendar month from sales of
21 tangible personal property by him during such preceding
22 calendar month, including receipts from charge and time
23 sales, but less all 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 retailer required or authorized to collect the tax
5 imposed by this Act on aviation fuel sold at retail in this
6 State during the preceding calendar month shall, instead of
7 reporting and paying tax on aviation fuel as otherwise
8 required by this Section, report and pay such tax on a separate
9 aviation fuel tax return. The requirements related to the
10 return shall be as otherwise provided in this Section.
11 Notwithstanding any other provisions of this Act to the
12 contrary, retailers collecting tax on aviation fuel shall file
13 all aviation fuel tax returns and shall make all aviation fuel
14 tax payments by electronic means in the manner and form
15 required by the Department. For purposes of this Section,
16 "aviation fuel" means jet fuel and aviation gasoline.

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

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

26 Beginning October 1, 1993, a taxpayer who has an average

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

25 Before August 1 of each year beginning in 1993, the
26 Department shall notify all taxpayers required to make

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

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

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

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

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

1 \$20,000 or more during the preceding 4 complete calendar
2 quarters, he shall file a return with the Department each
3 month by the 20th day of the month next following the month
4 during which such tax liability is incurred and shall make
5 payment to the Department on or before the 7th, 15th, 22nd and
6 last day of the month during which such liability is incurred.
7 If the month during which such tax liability is incurred began
8 prior to January 1, 1985, each payment shall be in an amount
9 equal to 1/4 of the taxpayer's actual liability for the month
10 or an amount set by the Department not to exceed 1/4 of the
11 average monthly liability of the taxpayer to the Department
12 for the preceding 4 complete calendar quarters (excluding the
13 month of highest liability and the month of lowest liability
14 in such 4 quarter period). If the month during which such tax
15 liability is incurred begins on or after January 1, 1985, and
16 prior to January 1, 1987, each payment shall be in an amount
17 equal to 22.5% of the taxpayer's actual liability for the
18 month or 27.5% of the taxpayer's liability for the same
19 calendar month of the preceding year. If the month during
20 which such tax liability is incurred begins on or after
21 January 1, 1987, and prior to January 1, 1988, each payment
22 shall be in an amount equal to 22.5% of the taxpayer's actual
23 liability for the month or 26.25% of the taxpayer's liability
24 for the same calendar month of the preceding year. If the month
25 during which such tax liability is incurred begins on or after
26 January 1, 1988, and prior to January 1, 1989, or begins on or

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

1 Department for change in such taxpayer's reporting status. On
2 and after October 1, 2000, once applicable, the requirement of
3 the making of quarter monthly payments to the Department 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 and the
23 amount of such quarter monthly payment actually and timely
24 paid, except insofar as the taxpayer has previously made
25 payments for that month to the Department in excess of the
26 minimum payments previously due as provided in this Section.

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

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

1 all or any part of the credit taken was not actually due to the
2 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall
3 be reduced by 2.1% or 1.75% of the difference between the
4 credit taken and that actually due, and the taxpayer shall be
5 liable for penalties and interest on such difference.

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
11 year being due by April 20 of such year; with the return for
12 April, May and June of a given year being due by July 20 of
13 such year; with the return for July, August and September of a
14 given year being due by October 20 of such year, and with the
15 return for October, November and December of a given year
16 being due by 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 to 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 In addition, with respect to motor vehicles, watercraft,
8 aircraft, and trailers that are required to be registered with
9 an agency of this State, except as otherwise provided in this
10 Section, every retailer selling this kind of tangible personal
11 property shall file, with the Department, upon a form to be
12 prescribed and supplied by the Department, a separate return
13 for each such item of tangible personal property which the
14 retailer sells, except that if, in the same transaction, (i) a
15 retailer of aircraft, watercraft, motor vehicles or trailers
16 transfers more than one aircraft, watercraft, motor vehicle or
17 trailer to another aircraft, watercraft, motor vehicle or
18 trailer retailer for the purpose of resale or (ii) a retailer
19 of aircraft, watercraft, motor vehicles, or trailers transfers
20 more than one aircraft, watercraft, motor vehicle, or trailer
21 to a purchaser for use as a qualifying rolling stock as
22 provided in Section 3-55 of this Act, then that seller may
23 report the transfer of all the aircraft, watercraft, motor
24 vehicles or trailers involved in that transaction to the
25 Department on the same uniform invoice-transaction reporting
26 return form. For purposes of this Section, "watercraft" means

1 a Class 2, Class 3, or Class 4 watercraft as defined in Section
2 3-2 of the Boat Registration and Safety Act, a personal
3 watercraft, or any boat equipped with an inboard motor.

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

20 The transaction reporting return in the case of motor
21 vehicles or trailers that are required to be registered with
22 an agency of this State, shall be the same document as the
23 Uniform Invoice referred to in Section 5-402 of the Illinois
24 Vehicle Code and must show the name and address of the seller;
25 the name and address of the purchaser; the amount of the
26 selling price including the amount allowed by the retailer for

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

15 The transaction reporting return in the case of watercraft
16 and aircraft must show the name and address of the seller; the
17 name and address of the purchaser; the amount of the selling
18 price including the amount allowed by the retailer for
19 traded-in property, if any; the amount allowed by the retailer
20 for the traded-in tangible personal property, if any, to the
21 extent to which Section 2 of this Act allows an exemption for
22 the value of traded-in property; the balance payable after
23 deducting such trade-in allowance from the total selling
24 price; the amount of tax due from the retailer with respect to
25 such transaction; the amount of tax collected from the
26 purchaser by the retailer on such transaction (or satisfactory

1 evidence that such tax is not due in that particular instance,
2 if that is claimed to be the fact); the place and date of the
3 sale, a sufficient identification of the property sold, and
4 such other information as the Department may reasonably
5 require.

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

18 With each such transaction reporting return, the retailer
19 shall remit the proper amount of tax due (or shall submit
20 satisfactory evidence that the sale is not taxable if that is
21 the case), to the Department or its agents, whereupon the
22 Department shall issue, in the purchaser's name, a tax receipt
23 (or a certificate of exemption if the Department is satisfied
24 that the particular sale is tax exempt) which such purchaser
25 may submit to the agency with which, or State officer with
26 whom, he must title or register the tangible personal property

1 that is involved (if titling or registration is required) in
2 support of such purchaser's application for an Illinois
3 certificate or other evidence of title or registration to such
4 tangible personal property.

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

13 If the user who would otherwise pay tax to the retailer
14 wants the transaction reporting return filed and the payment
15 of tax or proof of exemption made to the Department before the
16 retailer is willing to take these actions and such user has not
17 paid the tax to the retailer, such user may certify to the fact
18 of such delay by the retailer, and may (upon the Department
19 being satisfied of the truth of such certification) transmit
20 the information required by the transaction reporting return
21 and the remittance for tax or proof of exemption directly to
22 the Department and obtain his tax receipt or exemption
23 determination, in which event the transaction reporting return
24 and tax remittance (if a tax payment was required) shall be
25 credited by the Department to the proper retailer's account
26 with the Department, but without the 2.1% or 1.75% discount

1 provided for in this Section being allowed. When the user pays
2 the tax directly to the Department, he shall pay the tax in the
3 same amount and in the same form in which it would be remitted
4 if the tax had been remitted to the Department by the retailer.

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

21 Any retailer filing a return under this Section shall also
22 include (for the purpose of paying tax thereon) the total tax
23 covered by such return upon the selling price of tangible
24 personal property purchased by him at retail from a retailer,
25 but as to which the tax imposed by this Act was not collected
26 from the retailer filing such return, and such retailer shall

1 remit the amount of such tax to the Department when filing such
2 return.

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

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

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

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

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

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

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

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

1 September 1, 2010, and beginning again on September 1, 2021,
2 each month the Department shall pay into the State and Local
3 Sales Tax Reform Fund 100% of the net revenue realized for the
4 preceding month from the 1.25% rate on the selling price of
5 sales tax holiday items.

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

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

20 Beginning July 1, 2011, each month the Department shall
21 pay into the Clean Air Act Permit Fund 80% of the net revenue
22 realized for the preceding month from the 6.25% general rate
23 on the selling price of sorbents used in Illinois in the
24 process of sorbent injection as used to comply with the
25 Environmental Protection Act or the federal Clean Air Act, but
26 the total payment into the Clean Air Act Permit Fund under this

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

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

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

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

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

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

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

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

| Fiscal Year | Total Deposit |
|-------------|---------------|
| 1993 | \$0 |
| 1994 | 53,000,000 |
| 1995 | 58,000,000 |

| | | |
|----|------|-------------|
| 1 | 1996 | 61,000,000 |
| 2 | 1997 | 64,000,000 |
| 3 | 1998 | 68,000,000 |
| 4 | 1999 | 71,000,000 |
| 5 | 2000 | 75,000,000 |
| 6 | 2001 | 80,000,000 |
| 7 | 2002 | 93,000,000 |
| 8 | 2003 | 99,000,000 |
| 9 | 2004 | 103,000,000 |
| 10 | 2005 | 108,000,000 |
| 11 | 2006 | 113,000,000 |
| 12 | 2007 | 119,000,000 |
| 13 | 2008 | 126,000,000 |
| 14 | 2009 | 132,000,000 |
| 15 | 2010 | 139,000,000 |
| 16 | 2011 | 146,000,000 |
| 17 | 2012 | 153,000,000 |
| 18 | 2013 | 161,000,000 |
| 19 | 2014 | 170,000,000 |
| 20 | 2015 | 179,000,000 |
| 21 | 2016 | 189,000,000 |
| 22 | 2017 | 199,000,000 |
| 23 | 2018 | 210,000,000 |
| 24 | 2019 | 221,000,000 |
| 25 | 2020 | 233,000,000 |
| 26 | 2021 | 300,000,000 |

| | | |
|----|------|-------------|
| 1 | 2022 | 300,000,000 |
| 2 | 2023 | 300,000,000 |
| 3 | 2024 | 300,000,000 |
| 4 | 2025 | 300,000,000 |
| 5 | 2026 | 300,000,000 |
| 6 | 2027 | 375,000,000 |
| 7 | 2028 | 375,000,000 |
| 8 | 2029 | 375,000,000 |
| 9 | 2030 | 375,000,000 |
| 10 | 2031 | 375,000,000 |
| 11 | 2032 | 375,000,000 |
| 12 | 2033 | 375,000,000 |
| 13 | 2034 | 375,000,000 |
| 14 | 2035 | 375,000,000 |
| 15 | 2036 | 450,000,000 |

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

24 Beginning July 20, 1993 and in each month of each fiscal
25 year thereafter, one-eighth of the amount requested in the
26 certificate of the Chairman of the Metropolitan Pier and

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

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

24 Subject to payment of amounts into the Build Illinois Fund
25 and the McCormick Place Expansion Project Fund pursuant to the
26 preceding paragraphs or in any amendments thereto hereafter

1 enacted, beginning July 1, 1993 and ending on September 30,
2 2013, the Department shall each month pay into the Illinois
3 Tax Increment Fund 0.27% of 80% of the net revenue realized for
4 the preceding month from the 6.25% general rate on the selling
5 price of tangible personal property.

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

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

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

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

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

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

| 15 | Fiscal Year..... | Total Deposit |
|----|------------------|---------------|
| 16 | 2024 | \$200,000,000 |
| 17 | 2025 | \$206,000,000 |
| 18 | 2026 | \$212,200,000 |
| 19 | 2027 | \$218,500,000 |
| 20 | 2028 | \$225,100,000 |
| 21 | 2029 | \$288,700,000 |
| 22 | 2030 | \$298,900,000 |
| 23 | 2031 | \$309,300,000 |
| 24 | 2032 | \$320,100,000 |
| 25 | 2033 | \$331,200,000 |
| 26 | 2034 | \$341,200,000 |

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

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

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

1 "motor fuel" has the meaning given to that term in Section 1.1
2 of the Motor Fuel Tax Act, and "gasohol" has the meaning given
3 to that term in Section 3-40 of this Act.

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

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

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

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

1 written objection to the Department to this arrangement.
2 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;
3 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
4 15, Section 15-10, eff. 6-5-19; 101-10, Article 25, Section
5 25-105, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
6 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

7 Section 15. The Retailers' Occupation Tax Act is amended
8 by changing Sections 2-8, 2-10, and 3 as follows:

9 (35 ILCS 120/2-8)

10 Sec. 2-8. Sales tax holiday items.

11 (a) The tangible personal property described in this
12 subsection qualifies for the 1.25% reduced rate of tax during
13 ~~for the period set forth in Section 2-10 of this Act~~
14 ~~(hereinafter referred to as the Sales Tax Holiday Period)~~. The
15 reduced rate on these items shall be administered under the
16 provisions of subsection (b) of this Section. The following
17 items are subject to the reduced rate:

18 (1) Clothing items that each have a retail selling
19 price of less than \$100.

20 "Clothing" means, unless otherwise specified in this
21 Section, all human wearing apparel suitable for general
22 use. "Clothing" does not include clothing accessories,
23 protective equipment, or sport or recreational equipment.

24 "Clothing" includes, but is not limited to: household and

1 shop aprons; athletic supporters; bathing suits and caps;
2 belts and suspenders; boots; coats and jackets; ear muffs;
3 footlets; gloves and mittens for general use; hats and
4 caps; hosiery; insoles for shoes; lab coats; neckties;
5 overshoes; pantyhose; rainwear; rubber pants; sandals;
6 scarves; shoes and shoelaces; slippers; sneakers; socks
7 and stockings; steel-toed shoes; underwear; and school
8 uniforms.

9 "Clothing accessories" means, but is not limited to:
10 briefcases; cosmetics; hair notions, including, but not
11 limited to barrettes, hair bows, and hair nets; handbags;
12 handkerchiefs; jewelry; non-prescription sunglasses;
13 umbrellas; wallets; watches; and wigs and hair pieces.

14 "Protective equipment" means, but is not limited to:
15 breathing masks; clean room apparel and equipment; ear and
16 hearing protectors; face shields; hard hats; helmets;
17 paint or dust respirators; protective gloves; safety
18 glasses and goggles; safety belts; tool belts; and
19 welder's gloves and masks.

20 "Sport or recreational equipment" means, but is not
21 limited to: ballet and tap shoes; cleated or spiked
22 athletic shoes; gloves, including, but not limited to,
23 baseball, bowling, boxing, hockey, and golf gloves;
24 goggles; hand and elbow guards; life preservers and vests;
25 mouth guards; roller and ice skates; shin guards; shoulder
26 pads; ski boots; waders; and wetsuits and fins.

1 (2) School supplies. "School supplies" means, unless
2 otherwise specified in this Section, items used by a
3 student in a course of study. The purchase of school
4 supplies for use by persons other than students for use in
5 a course of study are not eligible for the reduced rate of
6 tax. "School supplies" do not include school art supplies;
7 school instructional materials; cameras; film and memory
8 cards; videocameras, tapes, and videotapes; computers;
9 cell phones; Personal Digital Assistants (PDAs); handheld
10 electronic schedulers; and school computer supplies.

11 "School supplies" includes, but is not limited to:
12 binders; book bags; calculators; cellophane tape;
13 blackboard chalk; compasses; composition books; crayons;
14 erasers; expandable, pocket, plastic, and manila folders;
15 glue, paste, and paste sticks; highlighters; index cards;
16 index card boxes; legal pads; lunch boxes; markers;
17 notebooks; paper, including loose leaf ruled notebook
18 paper, copy paper, graph paper, tracing paper, manila
19 paper, colored paper, poster board, and construction
20 paper; pencils; pencil leads; pens; ink and ink refills
21 for pens; pencil boxes and other school supply boxes;
22 pencil sharpeners; protractors; rulers; scissors; and
23 writing tablets.

24 "School art supply" means an item commonly used by a
25 student in a course of study for artwork and includes only
26 the following items: clay and glazes; acrylic, tempera,

1 and oil paint; paintbrushes for artwork; sketch and
2 drawing pads; and watercolors.

3 "School instructional material" means written material
4 commonly used by a student in a course of study as a
5 reference and to learn the subject being taught and
6 includes only the following items: reference books;
7 reference maps and globes; textbooks; and workbooks.

8 "School computer supply" means an item commonly used
9 by a student in a course of study in which a computer is
10 used and applies only to the following items: flashdrives
11 and other computer data storage devices; data storage
12 media, such as diskettes and compact disks; boxes and
13 cases for disk storage; external ports or drives; computer
14 cases; computer cables; computer printers; and printer
15 cartridges, toner, and ink.

16 (b) Administration. Notwithstanding any other provision of
17 this Act, the reduced rate of tax under Section 3-10 of this
18 Act for clothing and school supplies shall be administered by
19 the Department under the provisions of this subsection (b).

20 (1) Bundled sales. Items that qualify for the reduced
21 rate of tax that are bundled together with items that do
22 not qualify for the reduced rate of tax and that are sold
23 for one itemized price will be subject to the reduced rate
24 of tax only if the value of the items that qualify for the
25 reduced rate of tax exceeds the value of the items that do
26 not qualify for the reduced rate of tax.

1 (2) Coupons and discounts. An unreimbursed discount by
2 the seller reduces the sales price of the property so that
3 the discounted sales price determines whether the sales
4 price is within a sales tax holiday price threshold. A
5 coupon or other reduction in the sales price is treated as
6 a discount if the seller is not reimbursed for the coupon
7 or reduction amount by a third party.

8 (3) Splitting of items normally sold together.
9 Articles that are normally sold as a single unit must
10 continue to be sold in that manner. Such articles cannot
11 be priced separately and sold as individual items in order
12 to obtain the reduced rate of tax. For example, a pair of
13 shoes cannot have each shoe sold separately so that the
14 sales price of each shoe is within a sales tax holiday
15 price threshold.

16 (4) Rain checks. A rain check is a procedure that
17 allows a customer to purchase an item at a certain price at
18 a later time because the particular item was out of stock.
19 Eligible property that customers purchase during the Sales
20 Tax Holiday Period with the use of a rain check will
21 qualify for the reduced rate of tax regardless of when the
22 rain check was issued. Issuance of a rain check during the
23 Sales Tax Holiday Period will not qualify eligible
24 property for the reduced rate of tax if the property is
25 actually purchased after the Sales Tax Holiday Period.

26 (5) Exchanges. The procedure for an exchange in

1 regards to a sales tax holiday is as follows:

2 (A) If a customer purchases an item of eligible
3 property during the Sales Tax Holiday Period, but
4 later exchanges the item for a similar eligible item,
5 even if a different size, different color, or other
6 feature, no additional tax is due even if the exchange
7 is made after the Sales Tax Holiday Period.

8 (B) If a customer purchases an item of eligible
9 property during the Sales Tax Holiday Period, but
10 after the Sales Tax Holiday Period has ended, the
11 customer returns the item and receives credit on the
12 purchase of a different item, the 6.25% general
13 merchandise sales tax rate is due on the sale of the
14 newly purchased item.

15 (C) If a customer purchases an item of eligible
16 property before the Sales Tax Holiday Period, but
17 during the Sales Tax Holiday Period the customer
18 returns the item and receives credit on the purchase
19 of a different item of eligible property, the reduced
20 rate of tax is due on the sale of the new item if the
21 new item is purchased during the Sales Tax Holiday
22 Period.

23 (6) Delivery charges. Delivery charges, including
24 shipping, handling and service charges, are part of the
25 sales price of eligible property.

26 (7) Order date and back orders. For the purpose of a

1 sales tax holiday, eligible property qualifies for the
2 reduced rate of tax if: (i) the item is both delivered to
3 and paid for by the customer during the Sales Tax Holiday
4 Period or (ii) the customer orders and pays for the item
5 and the seller accepts the order during the Sales Tax
6 Holiday Period for immediate shipment, even if delivery is
7 made after the Sales Tax Holiday Period. The seller
8 accepts an order when the seller has taken action to fill
9 the order for immediate shipment. Actions to fill an order
10 include placement of an "in date" stamp on an order or
11 assignment of an "order number" to an order within the
12 Sales Tax Holiday Period. An order is for immediate
13 shipment when the customer does not request delayed
14 shipment. An order is for immediate shipment
15 notwithstanding that the shipment may be delayed because
16 of a backlog of orders or because stock is currently
17 unavailable to, or on back order by, the seller.

18 (8) Returns. For a 60-day period immediately after the
19 Sales Tax Holiday Period, if a customer returns an item
20 that would qualify for the reduced rate of tax, credit for
21 or refund of sales tax shall be given only at the reduced
22 rate unless the customer provides a receipt or invoice
23 that shows tax was paid at the 6.25% general merchandise
24 rate, or the seller has sufficient documentation to show
25 that tax was paid at the 6.25% general merchandise rate on
26 the specific item. This 60-day period is set solely for

1 the purpose of designating a time period during which the
2 customer must provide documentation that shows that the
3 appropriate sales tax rate was paid on returned
4 merchandise. The 60-day period is not intended to change a
5 seller's policy on the time period during which the seller
6 will accept returns.

7 (c) The Department may implement the provisions of this
8 Section through the use of emergency rules, along with
9 permanent rules filed concurrently with such emergency rules,
10 in accordance with the provisions of Section 5-45 of the
11 Illinois Administrative Procedure Act. For purposes of the
12 Illinois Administrative Procedure Act, the adoption of rules
13 to implement the provisions of this Section shall be deemed an
14 emergency and necessary for the public interest, safety, and
15 welfare.

16 (d) As used in this Act, "Sales Tax Holiday Period" means
17 the period beginning on August 6, 2010 and ending on August 15,
18 2010 and the period beginning on August 1, 2021 and ending on
19 August 7, 2021.

20 (Source: P.A. 96-1012, eff. 7-7-10.)

21 (35 ILCS 120/2-10)

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

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

5 During the Sales Tax Holiday Period, as defined in Section
6 2-8 of this Act ~~Beginning on August 6, 2010 through August 15,~~
7 ~~2010,~~ with respect to sales tax holiday items as defined in
8 Section 2-8 of this Act, the tax is imposed at the rate of
9 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 (Source: P.A. 100-22, eff. 7-6-17; 101-363, eff. 8-9-19;
7 101-593, eff. 12-4-19.)

8 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

14 1. The name of the seller;

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

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

25 4. Total amount received by him during the preceding

1 calendar month or quarter on charge and time sales of
2 tangible personal property, and from services furnished,
3 by him prior to the month or quarter for which the return
4 is filed;

5 5. Deductions allowed by law;

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

9 7. The amount of credit provided in Section 2d of this
10 Act;

11 8. The amount of tax due;

12 9. The signature of the taxpayer; and

13 10. Such other reasonable information as the
14 Department may require.

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

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

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

26 The Department may require returns to be filed on a

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

7 1. The name of the seller;

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

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

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

18 5. The amount of tax due; and

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

21 Every person engaged in the business of selling aviation
22 fuel at retail in this State during the preceding calendar
23 month shall, instead of reporting and paying tax as otherwise
24 required by this Section, report and pay such tax on a separate
25 aviation fuel tax return. The requirements related to the
26 return shall be as otherwise provided in this Section.

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

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

21 Beginning on October 1, 2003, every distributor, importing
22 distributor, and manufacturer of alcoholic liquor as defined
23 in the Liquor Control Act of 1934, shall file a statement with
24 the Department of Revenue, no later than the 10th day of the
25 month for the preceding month during which transactions
26 occurred, by electronic means, showing the total amount of

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

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

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

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

1 on October 1, 2002, a taxpayer who has a tax liability in the
2 amount set forth in subsection (b) of Section 2505-210 of the
3 Department of Revenue Law shall make all payments required by
4 rules of the Department by electronic funds transfer.

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

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

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

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

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

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

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

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

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

1 business.

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

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

1 return form. For purposes of this Section, "watercraft" means
2 a Class 2, Class 3, or Class 4 watercraft as defined in Section
3 3-2 of the Boat Registration and Safety Act, a personal
4 watercraft, or any boat equipped with an inboard motor.

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

21 Any retailer who sells only motor vehicles, watercraft,
22 aircraft, or trailers that are required to be registered with
23 an agency of this State, so that all retailers' occupation tax
24 liability is required to be reported, and is reported, on such
25 transaction reporting returns and who is not otherwise
26 required to file monthly or quarterly returns, need not file

1 monthly or quarterly returns. However, those retailers shall
2 be required to file returns on an annual basis.

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

24 The transaction reporting return in the case of watercraft
25 or aircraft must show the name and address of the seller; the
26 name and address of the purchaser; the amount of the selling

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

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

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

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

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

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

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

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

26 Where the seller is a limited liability company, the

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

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

1 registration has become final.

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

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

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

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

26 The provisions of this paragraph apply before October 1,

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

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

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

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

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

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

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

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

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

1 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

2 Beginning August 1, 2000, each month the Department shall
3 pay into the County and Mass Transit District Fund 20% of the
4 net revenue realized for the preceding month from the 1.25%
5 rate on the selling price of motor fuel and gasohol. Beginning
6 September 1, 2010, and beginning again on September 1, 2021,
7 each month the Department shall pay into the County and Mass
8 Transit District Fund 20% of the net revenue realized for the
9 preceding month from the 1.25% rate on the selling price of
10 sales tax holiday items.

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

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

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

5 Beginning August 1, 2000, each month the Department shall
6 pay into the Local Government Tax Fund 80% of the net revenue
7 realized for the preceding month from the 1.25% rate on the
8 selling price of motor fuel and gasohol. Beginning September
9 1, 2010, and beginning again on September 1, 2021, each month
10 the Department shall pay into the Local Government Tax Fund
11 80% of the net revenue realized for the preceding month from
12 the 1.25% rate on the selling price of sales tax holiday items.

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

20 Beginning July 1, 2011, each month the Department shall
21 pay into the Clean Air Act Permit Fund 80% of the net revenue
22 realized for the preceding month from the 6.25% general rate
23 on the selling price of sorbents used in Illinois in the
24 process of sorbent injection as used to comply with the
25 Environmental Protection Act or the federal Clean Air Act, but
26 the total payment into the Clean Air Act Permit Fund under this

1 Act and the Use Tax Act shall not exceed \$2,000,000 in any
2 fiscal year.

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

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

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

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

| 17 | Fiscal Year | Annual Specified Amount |
|----|-------------|-------------------------|
| 18 | 1986 | \$54,800,000 |
| 19 | 1987 | \$76,650,000 |
| 20 | 1988 | \$80,480,000 |
| 21 | 1989 | \$88,510,000 |
| 22 | 1990 | \$115,330,000 |
| 23 | 1991 | \$145,470,000 |
| 24 | 1992 | \$182,730,000 |
| 25 | 1993 | \$206,520,000; |

26 and means the Certified Annual Debt Service Requirement (as

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

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

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

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

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 with the receipt of the first report of
23 taxes paid by an eligible business and continuing for a
24 25-year period, the Department shall each month pay into the
25 Energy Infrastructure Fund 80% of the net revenue realized
26 from the 6.25% general rate on the selling price of

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

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

25 Subject to payments of amounts into the Build Illinois
26 Fund, the McCormick Place Expansion Project Fund, the Illinois

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

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

1 Partnership for Civic and Transit Infrastructure Project Act.

| 2 | Fiscal Year..... | Total Deposit |
|----|------------------|---------------|
| 3 | 2024 | \$200,000,000 |
| 4 | 2025 | \$206,000,000 |
| 5 | 2026 | \$212,200,000 |
| 6 | 2027 | \$218,500,000 |
| 7 | 2028 | \$225,100,000 |
| 8 | 2029 | \$288,700,000 |
| 9 | 2030 | \$298,900,000 |
| 10 | 2031 | \$309,300,000 |
| 11 | 2032 | \$320,100,000 |
| 12 | 2033 | \$331,200,000 |
| 13 | 2034 | \$341,200,000 |
| 14 | 2035 | \$351,400,000 |
| 15 | 2036 | \$361,900,000 |
| 16 | 2037 | \$372,800,000 |
| 17 | 2038 | \$384,000,000 |
| 18 | 2039 | \$395,500,000 |
| 19 | 2040 | \$407,400,000 |
| 20 | 2041 | \$419,600,000 |
| 21 | 2042 | \$432,200,000 |
| 22 | 2043 | \$445,100,000 |

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

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

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

20 Of the remainder of the moneys received by the Department
21 pursuant to this Act, 75% thereof shall be paid into the State
22 Treasury and 25% shall be reserved in a special account and
23 used only for the transfer to the Common School Fund as part of
24 the monthly transfer from the General Revenue Fund in
25 accordance with Section 8a of the State 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 retailer'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 retailer shall attach to his annual return a
11 schedule showing a reconciliation of the 2 amounts and the
12 reasons for the difference. The retailer's annual return to
13 the Department shall also disclose the cost of goods sold by
14 the retailer during the year covered by such return, opening
15 and closing inventories of such goods for such year, costs of
16 goods used from stock or taken from stock and given away by the
17 retailer during such year, payroll information of the
18 retailer'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 retailer as provided for in
22 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 provisions of this Section concerning the filing of an
19 annual information return do not apply to a retailer who is not
20 required to file an income tax return with the United States
21 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, manufacturers,
8 importers and wholesalers whose products are sold at retail in
9 Illinois by numerous retailers, and who wish to do so, may
10 assume the responsibility for accounting and paying to the
11 Department all tax accruing under this Act with respect to
12 such sales, if the retailers who are affected do not make
13 written objection to the Department to this arrangement.

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

1 following the month during which the event with retail sales
2 was held. Any person who fails to file a report required by
3 this Section commits a business offense and is subject to a
4 fine not to exceed \$250.

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

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

1 15, Section 15-25, eff. 6-5-19; 101-10, Article 25, Section
2 25-120, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
3 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

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