



## 102ND GENERAL ASSEMBLY

### State of Illinois

2021 and 2022

HB4075

Introduced 5/4/2021, by Rep. Kambium Buckner

#### SYNOPSIS AS INTRODUCED:

30 ILCS 105/5.897 rep.	
30 ILCS 105/8.25g rep.	
30 ILCS 558/25-10	
30 ILCS 558/25-50	
30 ILCS 558/25-55 rep.	
35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/3	from Ch. 120, par. 442

Amends the State Finance Act. Repeals provisions creating the Civic and Transit Infrastructure Fund. Makes conforming changes.

LRB102 16617 RJF 22017 b

1 AN ACT concerning finance.

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

4 (30 ILCS 105/5.897 rep.)

5 (30 ILCS 105/8.25g rep.)

6 Section 5. The State Finance Act is amended by repealing  
7 Sections 5.897 and 8.25g.

8 Section 10. The Public-Private Partnership for Civic and  
9 Transit Infrastructure Project Act is amended by changing  
10 Sections 25-10 and 25-50 as follows:

11 (30 ILCS 558/25-10)

12 Sec. 25-10. Definitions. As used in this Act:

13 "Civic and Transit Infrastructure Project" or "civic  
14 build" or "Project" means civic infrastructure, whether  
15 publicly or privately owned, located in the City of Chicago,  
16 generally within the boundaries of East 14th Street; extending  
17 east to Lake Shore Drive; south to McCormick Place's North  
18 Building; west to the outer boundary of the McCormick Place  
19 busway and, where it extends farther west, the St. Charles  
20 Airline; northwest to South Indiana Avenue; north to East 15th  
21 Place; east to the McCormick Place busway; and north to East  
22 14th Street, in total comprising approximately 34 acres,

1 including, without limitation: (1) streets, roadways,  
2 pedestrian ways, commuter linkages and circulator transit  
3 systems, bridges, tunnels, overpasses, bus ways, and guideways  
4 connected to or adjacent to the Project; (2) utilities systems  
5 and related facilities, utility relocations and replacements,  
6 utility-line extensions, network and communication systems,  
7 streetscape improvements, drainage systems, sewer and water  
8 systems, subgrade structures and associated improvements; (3)  
9 landscaping, facade construction and restoration, wayfinding,  
10 and signage; (4) public transportation and transit facilities  
11 and related infrastructure, vehicle parking facilities, and  
12 other facilities that encourage intermodal transportation and  
13 public transit connected to or adjacent to the Project; (5)  
14 railroad infrastructure, stations, maintenance and storage  
15 facilities; (6) parks, plazas, atriums, civic and cultural  
16 facilities, community and recreational facilities, facilities  
17 to promote tourism and hospitality, educational facilities,  
18 conferencing and conventions, broadcast and related multimedia  
19 infrastructure, destination and community retail, dining and  
20 entertainment facilities; and (7) other facilities with the  
21 primary purpose of attracting and fostering economic  
22 development within the area of the Civic and Transit  
23 Infrastructure Project by generating additional tax base, all  
24 as agreed upon in a public-private ~~public-private~~ agreement.  
25 "Civic build" includes any improvements or substantial  
26 enhancements or modifications to civic infrastructure located

1 on or connected or adjacent to the Civic and Transit  
2 Infrastructure Project. "Civic Build" does not include  
3 commercial office, residential, or hotel facilities, or any  
4 retail, dining, and entertainment included within such  
5 facilities as part of a private build, constructed on or  
6 adjacent to the civic build.

7 "Civic build cost" means all costs of the civic build, as  
8 specified in the public-private agreement, and includes,  
9 without limitation, the cost of the following activities as  
10 part of the Civic and Transit Infrastructure Project: (1)  
11 acquiring or leasing real property, including air rights, and  
12 other assets associated with the Project; (2) demolishing,  
13 repairing, or rehabilitating buildings; (3) remediating land  
14 and buildings as required to prepare the property for  
15 development; (4) installing, constructing, or reconstructing,  
16 elements of civic infrastructure required to support the  
17 overall Project, including, without limitation, streets,  
18 roadways, pedestrian ways and commuter linkages, utilities  
19 systems and related facilities, utility relocations and  
20 replacements, network and communication systems, streetscape  
21 improvements, drainage systems, sewer and water systems,  
22 subgrade structures and associated improvements, landscaping,  
23 facade construction and restoration, wayfinding and signage,  
24 and other components of community infrastructure; (5)  
25 acquiring, constructing or reconstructing, and equipping  
26 transit stations, parking facilities, and other facilities

1 that encourage intermodal transportation and public transit;  
2 (6) installing, constructing or reconstructing, and equipping  
3 core elements of civic infrastructure to promote and encourage  
4 economic development, including, without limitation, parks,  
5 cultural facilities, community and recreational facilities,  
6 facilities to promote tourism and hospitality, educational  
7 facilities, conferencing and conventions, broadcast and  
8 related multimedia infrastructure, destination and community  
9 retail, dining and entertainment facilities, and other  
10 facilities with the primary purpose of attracting and  
11 fostering economic development within the area by generating a  
12 new tax base; (7) providing related improvements, including,  
13 without limitation, excavation, earth retention, soil  
14 stabilization and correction, site improvements, and future  
15 capital improvements and expenses; (8) planning, engineering,  
16 legal, marketing, development, insurance, finance, and other  
17 related professional services and costs associated with the  
18 civic build; and (9) the commissioning or operational start-up  
19 of any component of the civic build.

20 "Develop" or "development" means to do one or more of the  
21 following: plan, design, develop, lease, acquire, install,  
22 construct, reconstruct, repair, rehabilitate, replace, or  
23 extend the Civic and Transit Infrastructure Project as  
24 provided under this Act.

25 "Maintain" or "maintenance" includes ordinary maintenance,  
26 repair, rehabilitation, capital maintenance, maintenance

1 replacement, and other categories of maintenance that may be  
2 designated by the public-private agreement for the Civic and  
3 Transit Infrastructure Project as provided under this Act.

4 "Operate" or "operation" means to do one or more of the  
5 following: maintain, improve, equip, modify, or otherwise  
6 operate the Civic and Transit Infrastructure Project as  
7 provided under this Act.

8 "Private build" means all commercial, industrial or  
9 residential facilities, or property that is not included in  
10 the definition of civic build. The private build may include  
11 commercial office, residential, educational, health and  
12 wellness, or hotel facilities constructed on or adjacent to  
13 the civic build, and retail, dining, and entertainment  
14 facilities that are not included as part of the civic build  
15 under the public-private agreement.

16 "Private entity" means any private entity associated with  
17 the Civic and Transit Infrastructure Project at the time of  
18 execution and delivery of a public-private agreement, and its  
19 successors or assigns. The private entity may enter into a  
20 public-private agreement with the public agency on behalf of  
21 the State for the development, financing, construction,  
22 operational, or management of the Civic and Transit  
23 Infrastructure Project under this Act.

24 "Public agency" means the Governor's Office of Management  
25 and Budget.

26 "Public-private ~~Public private~~ agreement" or "agreement"

1 means one or more agreements or contracts entered into between  
2 the public agency on behalf of the State and private entity,  
3 and all schedules, exhibits, and attachments thereto, entered  
4 into under this Act for the development, financing,  
5 construction, operation, or management of the Civic and  
6 Transit Infrastructure Project, whereby the private entity  
7 will develop, finance, construct, own, operate, and manage the  
8 Project for a definite term in return for the right to receive  
9 the revenues generated from the Project and other required  
10 payments from the State, including, but not limited to, a  
11 portion of the State sales taxes, as provided under this Act.

12 "Revenues" means all revenues, including, but not limited  
13 to, income user fees; ticket fees; earnings, interest, lease  
14 payments, allocations, moneys from the federal government,  
15 grants, loans, lines of credit, credit guarantees, bond  
16 proceeds, equity investments, service payments, or other  
17 receipts arising out of or in connection with the financing,  
18 development, construction, operation, and management of the  
19 Project under this Act. ~~"Revenues" does not include the State  
20 payments to the Civic and Transit Infrastructure Fund as  
21 required under this Act.~~

22 "State" means the State of Illinois.

23 "User fees" means the tolls, rates, fees, or other charges  
24 imposed by the State or private entity for use of all or part  
25 of the civic build.

26 (Source: P.A. 101-10, eff. 6-5-19; revised 7-18-19.)

1 (30 ILCS 558/25-50)

2 Sec. 25-50. Payment to the private entity. ~~(a)~~  
3 Notwithstanding anything in the public-private ~~public private~~  
4 agreement to the contrary: (1) the civic build cost shall not  
5 exceed a total of \$3,800,000,000; and (2) no State equity  
6 payment shall be made prior to State fiscal year 2024 or prior  
7 to completion of the civic build.

8 ~~(b) The public agency shall be required to take all steps~~  
9 ~~necessary to facilitate the required payments to the Civic and~~  
10 ~~Transit Infrastructure Fund as set forth in Section 3 of the~~  
11 ~~Retailers' Occupation Tax and Section 8.25g of the State~~  
12 ~~Finance Act.~~

13 (Source: P.A. 101-10, eff. 6-5-19; revised 7-18-19.)

14 (30 ILCS 558/25-55 rep.)

15 Section 15. The Public-Private Partnership for Civic and  
16 Transit Infrastructure Project Act is amended by repealing  
17 Section 25-55.

18 Section 20. The Use Tax Act is amended by changing Section  
19 9 as follows:

20 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

21 Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
22 and trailers that are required to be registered with an agency



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

1 the same property.

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

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

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;

19 5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

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

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

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

1 payments by electronic funds transfer shall make those  
2 payments in the manner authorized by the Department.

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

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

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

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



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

23 If any such payment provided for in this Section exceeds  
24 the taxpayer's liabilities under this Act, the Retailers'  
25 Occupation Tax Act, the Service Occupation Tax Act and the  
26 Service Use Tax Act, as shown by an original monthly return,

1 the Department shall issue to the taxpayer a credit memorandum  
2 no later than 30 days after the date of payment, which  
3 memorandum may be submitted by the taxpayer to the Department  
4 in payment of tax liability subsequently to be remitted by the  
5 taxpayer to the Department or be assigned by the taxpayer to a  
6 similar taxpayer under this Act, the Retailers' Occupation Tax  
7 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
8 in accordance with reasonable rules and regulations to be  
9 prescribed by the Department, except that if such excess  
10 payment is shown on an original monthly return and is made  
11 after December 31, 1986, no credit memorandum shall be issued,  
12 unless requested by the taxpayer. If no such request is made,  
13 the taxpayer may credit such excess payment against tax  
14 liability subsequently to be remitted by the taxpayer to the  
15 Department under this Act, the Retailers' Occupation Tax Act,  
16 the Service Occupation Tax Act or the Service Use Tax Act, in  
17 accordance with reasonable rules and regulations prescribed by  
18 the Department. If the Department subsequently determines that  
19 all or any part of the credit taken was not actually due to the  
20 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall  
21 be reduced by 2.1% or 1.75% of the difference between the  
22 credit taken and that actually due, and the taxpayer shall be  
23 liable for penalties and interest on such difference.

24 If the retailer is otherwise required to file a monthly  
25 return and if the retailer's average monthly tax liability to  
26 the Department does not exceed \$200, the Department may

1 authorize his returns to be filed on a quarter annual basis,  
2 with the return for January, February, and March of a given  
3 year being due by April 20 of such year; with the return for  
4 April, May and June of a given year being due by July 20 of  
5 such year; with the return for July, August and September of a  
6 given year being due by October 20 of such year, and with the  
7 return for October, November and December of a given year  
8 being due by January 20 of the following year.

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

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

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

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

1 an agency of this State, except as otherwise provided in this  
2 Section, every retailer selling this kind of tangible personal  
3 property shall file, with the Department, upon a form to be  
4 prescribed and supplied by the Department, a separate return  
5 for each such item of tangible personal property which the  
6 retailer sells, except that if, in the same transaction, (i) a  
7 retailer of aircraft, watercraft, motor vehicles or trailers  
8 transfers more than one aircraft, watercraft, motor vehicle or  
9 trailer to another aircraft, watercraft, motor vehicle or  
10 trailer retailer for the purpose of resale or (ii) a retailer  
11 of aircraft, watercraft, motor vehicles, or trailers transfers  
12 more than one aircraft, watercraft, motor vehicle, or trailer  
13 to a purchaser for use as a qualifying rolling stock as  
14 provided in Section 3-55 of this Act, then that seller may  
15 report the transfer of all the aircraft, watercraft, motor  
16 vehicles or trailers involved in that transaction to the  
17 Department on the same uniform invoice-transaction reporting  
18 return form. For purposes of this Section, "watercraft" means  
19 a Class 2, Class 3, or Class 4 watercraft as defined in Section  
20 3-2 of the Boat Registration and Safety Act, a personal  
21 watercraft, or any boat equipped with an inboard motor.

22 In addition, with respect to motor vehicles, watercraft,  
23 aircraft, and trailers that are required to be registered with  
24 an agency of this State, every person who is engaged in the  
25 business of leasing or renting such items and who, in  
26 connection with such business, sells any such item to a

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

12 The transaction reporting return in the case of motor  
13 vehicles or trailers that are required to be registered with  
14 an agency of this State, shall be the same document as the  
15 Uniform Invoice referred to in Section 5-402 of the Illinois  
16 Vehicle Code and must show the name and address of the seller;  
17 the name and address of the purchaser; the amount of the  
18 selling 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; such  
4 other information as is required in Section 5-402 of the  
5 Illinois Vehicle Code, and such other information as the  
6 Department may reasonably require.

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

24       Such transaction reporting return shall be filed not later  
25 than 20 days after the date of delivery of the item that is  
26 being sold, but may be filed by the retailer at any time sooner

1 than that if he chooses to do so. The transaction reporting  
2 return and tax remittance or proof of exemption from the tax  
3 that is imposed by this Act may be transmitted to the  
4 Department by way of the State agency with which, or State  
5 officer with whom, the tangible personal property must be  
6 titled or registered (if titling or registration is required)  
7 if the Department and such agency or State officer determine  
8 that this procedure will expedite the processing of  
9 applications for title or registration.

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

23 No retailer's failure or refusal to remit tax under this  
24 Act precludes a user, who has paid the proper tax to the  
25 retailer, from obtaining his certificate of title or other  
26 evidence of title or registration (if titling or registration

1 is required) upon satisfying the Department that such user has  
2 paid the proper tax (if tax is due) to the retailer. The  
3 Department shall adopt appropriate rules to carry out the  
4 mandate of this paragraph.

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

23 Where a retailer collects the tax with respect to the  
24 selling price of tangible personal property which he sells and  
25 the purchaser thereafter returns such tangible personal  
26 property and the retailer refunds the selling price thereof to



1 the purchaser, such retailer shall also refund, to the  
2 purchaser, the tax so collected from the purchaser. When  
3 filing his return for the period in which he refunds such tax  
4 to the purchaser, the retailer may deduct the amount of the tax  
5 so refunded by him to the purchaser from any other use tax  
6 which such retailer may be required to pay or remit to the  
7 Department, as shown by such return, if the amount of the tax  
8 to be deducted was previously remitted to the Department by  
9 such retailer. If the retailer has not previously remitted the  
10 amount of such tax to the Department, he is entitled to no  
11 deduction under this Act upon refunding such tax to the  
12 purchaser.

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

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

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

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

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

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

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

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

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

23 Beginning January 1, 1990, each month the Department shall  
24 pay into the Local Government Tax Fund 16% of the net revenue  
25 realized for the preceding month from the 6.25% general rate  
26 on the selling price of tangible personal property which is

1 purchased outside Illinois at retail from a retailer and which  
2 is titled or registered by an agency of this State's  
3 government.

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

11 Beginning July 1, 2011, each month the Department shall  
12 pay into the Clean Air Act Permit Fund 80% of the net revenue  
13 realized for the preceding month from the 6.25% general rate  
14 on the selling price of sorbents used in Illinois in the  
15 process of sorbent injection as used to comply with the  
16 Environmental Protection Act or the federal Clean Air Act, but  
17 the total payment into the Clean Air Act Permit Fund under this  
18 Act and the Retailers' Occupation Tax Act shall not exceed  
19 \$2,000,000 in any fiscal year.

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

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

9 Beginning July 1, 2015, of the remainder of the moneys  
10 received by the Department under this Act, the Service Use Tax  
11 Act, the Service Occupation Tax Act, and the Retailers'  
12 Occupation Tax Act, each month the Department shall deposit  
13 \$500,000 into the State Crime Laboratory Fund.

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

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

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

1 Act.

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

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



1	2005	108,000,000
2	2006	113,000,000
3	2007	119,000,000
4	2008	126,000,000
5	2009	132,000,000
6	2010	139,000,000
7	2011	146,000,000
8	2012	153,000,000
9	2013	161,000,000
10	2014	170,000,000
11	2015	179,000,000
12	2016	189,000,000
13	2017	199,000,000
14	2018	210,000,000
15	2019	221,000,000
16	2020	233,000,000
17	2021	300,000,000
18	2022	300,000,000
19	2023	300,000,000
20	2024	300,000,000
21	2025	300,000,000
22	2026	300,000,000
23	2027	375,000,000
24	2028	375,000,000
25	2029	375,000,000
26	2030	375,000,000

1	2031	375,000,000
2	2032	375,000,000
3	2033	375,000,000
4	2034	375,000,000
5	2035	375,000,000
6	2036	450,000,000

7 and

8 each fiscal year

9 thereafter that bonds

10 are outstanding under

11 Section 13.2 of the

12 Metropolitan Pier and

13 Exposition Authority Act,

14 but not after fiscal year 2060.

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

1     Deposit", has been deposited.

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

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

23            Subject to payment of amounts into the Build Illinois Fund  
24    and the McCormick Place Expansion Project Fund pursuant to the  
25    preceding paragraphs or in any amendments thereto hereafter  
26    enacted, beginning with the receipt of the first report of

1 taxes paid by an eligible business and continuing for a  
2 25-year period, the Department shall each month pay into the  
3 Energy Infrastructure Fund 80% of the net revenue realized  
4 from the 6.25% general rate on the selling price of  
5 Illinois-mined coal that was sold to an eligible business. For  
6 purposes of this paragraph, the term "eligible business" means  
7 a new electric generating facility certified pursuant to  
8 Section 605-332 of the Department of Commerce and Economic  
9 Opportunity Law of the Civil Administrative Code of Illinois.

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

1 Retailers' Occupation Tax Act, and associated local occupation  
2 and use taxes administered by the Department.

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

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

1 ~~Partnership for Civic and Transit Infrastructure Project Act.~~  
 2 ~~As used in this paragraph, "civic build", "private entity",~~  
 3 ~~"public-private agreement", and "public agency" have the~~  
 4 ~~meanings provided in Section 25-10 of the Public-Private~~  
 5 ~~Partnership for Civic and Transit Infrastructure Project Act.~~

6	Fiscal Year .....	Total Deposit
7	2024 .....	\$200,000,000
8	2025 .....	\$206,000,000
9	2026 .....	\$212,200,000
10	2027 .....	\$218,500,000
11	2028 .....	\$225,100,000
12	2029 .....	\$288,700,000
13	2030 .....	\$298,900,000
14	2031 .....	\$309,300,000
15	2032 .....	\$320,100,000
16	2033 .....	\$331,200,000
17	2034 .....	\$341,200,000
18	2035 .....	\$351,400,000
19	2036 .....	\$361,900,000
20	2037 .....	\$372,800,000
21	2038 .....	\$384,000,000
22	2039 .....	\$395,500,000
23	2040 .....	\$407,400,000
24	2041 .....	\$419,600,000
25	2042 .....	\$432,200,000
26	2043 .....	\$445,100,000

1           Beginning July 1, 2021 and until July 1, 2022, subject to  
2 the payment of amounts into the State and Local Sales Tax  
3 Reform Fund, the Build Illinois Fund, the McCormick Place  
4 Expansion Project Fund, the Illinois Tax Increment Fund, the  
5 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 16% of the net revenue realized from  
9 the taxes imposed on motor fuel and gasohol. Beginning July 1,  
10 2022 and until July 1, 2023, 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 32% of the net  
17 revenue realized from the taxes imposed on motor fuel and  
18 gasohol. Beginning July 1, 2023 and until July 1, 2024,  
19 subject to the payment of amounts into the State and Local  
20 Sales Tax Reform Fund, the Build Illinois Fund, the McCormick  
21 Place Expansion Project Fund, the Illinois Tax Increment Fund,  
22 the Energy Infrastructure Fund, and the Tax Compliance and  
23 Administration Fund as provided in this Section, the  
24 Department shall pay each month into the Road Fund the amount  
25 estimated to represent 48% of the net revenue realized from  
26 the taxes imposed on motor fuel and gasohol. Beginning July 1,

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

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



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

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

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

19           (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
20 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
21 15, Section 15-10, eff. 6-5-19; 101-10, Article 25, Section  
22 25-105, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
23 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

24           Section 25. The Service Use Tax Act is amended by changing  
25 Section 9 as follows:

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

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

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

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

22 1. The name of the seller;

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

26 3. The total amount of taxable receipts received by

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

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

6           5. The amount of tax due;

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

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

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

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

1 due on the return shall be deemed assessed.

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

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

1 immediately preceding calendar year divided by 12. Beginning  
2 on October 1, 2002, a taxpayer who has a tax liability in the  
3 amount set forth in subsection (b) of Section 2505-210 of the  
4 Department of Revenue Law shall make all payments required by  
5 rules of the Department by electronic funds transfer.

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

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

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

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

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

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

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

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

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

22 Where a serviceman collects the tax with respect to the  
23 selling price of property which he sells and the purchaser  
24 thereafter returns such property and the serviceman refunds  
25 the selling price thereof to the purchaser, such serviceman  
26 shall also refund, to the purchaser, the tax so collected from

1 the purchaser. When filing his return for the period in which  
2 he refunds such tax to the purchaser, the serviceman may  
3 deduct the amount of the tax so refunded by him to the  
4 purchaser from any other Service Use Tax, Service Occupation  
5 Tax, retailers' occupation tax or use tax which such  
6 serviceman may be required to pay or remit to the Department,  
7 as shown by such return, provided that the amount of the tax to  
8 be deducted shall previously have been remitted to the  
9 Department by such serviceman. If the serviceman shall not  
10 previously have remitted the amount of such tax to the  
11 Department, he shall be entitled to no deduction hereunder  
12 upon refunding such tax to the purchaser.

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

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

24 Where the serviceman has more than one business registered  
25 with the Department under separate registration hereunder,  
26 such serviceman shall not file each return that is due as a



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

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

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

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

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

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

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

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

1 average monthly claims for payment by the fund and the average  
2 monthly revenues deposited into the fund, excluding payments  
3 made pursuant to this paragraph.

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

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

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

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

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

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

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

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

1                                   2035                                   375,000,000

2                                   2036                                   450,000,000

3                                   and

4                                   each fiscal year

5                                   thereafter that bonds

6                                   are outstanding under

7                                   Section 13.2 of the

8                                   Metropolitan Pier and

9                                   Exposition Authority Act,

10                                  but not after fiscal year 2060.

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

24                                  Subject to payment of amounts into the Capital Projects  
25                                  Fund, the 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~~

~~Partnership for Civic and Transit Infrastructure Project Act.~~

	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 State and Local Sales Tax  
25 Reform Fund, the Build Illinois Fund, the McCormick Place  
26 Expansion Project Fund, the Illinois Tax Increment Fund, the

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

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

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

24 As soon as possible after the first day of each month, upon  
25 certification of the Department of Revenue, the Comptroller  
26 shall order transferred and the Treasurer shall transfer from

1 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
2 equal to 1.7% of 80% of the net revenue realized under this Act  
3 for the second preceding month. Beginning April 1, 2000, this  
4 transfer is no longer required and shall not be made.

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

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

14 Section 30. The Service Occupation Tax Act is amended by  
15 changing Section 9 as follows:

16 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

17 Sec. 9. Each serviceman required or authorized to collect  
18 the tax herein imposed shall pay to the Department the amount  
19 of such tax at the time when he is required to file his return  
20 for the period during which such tax was collectible, less a  
21 discount of 2.1% prior to January 1, 1990, and 1.75% on and  
22 after January 1, 1990, or \$5 per calendar year, whichever is  
23 greater, which is allowed to reimburse the serviceman for  
24 expenses incurred in collecting the tax, keeping records,

1 preparing and filing returns, remitting the tax and supplying  
2 data to the Department on request. The discount under this  
3 Section is not allowed for the 1.25% portion of taxes paid on  
4 aviation fuel that is subject to the revenue use requirements  
5 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The discount  
6 allowed under this Section is allowed only for returns that  
7 are filed in the manner required by this Act. The Department  
8 may disallow the discount for servicemen whose certificate of  
9 registration is revoked at the time the return is filed, but  
10 only if the Department's decision to revoke the certificate of  
11 registration has become final.

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

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



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

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

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

25 5. The amount of tax due;

26 5-5. The signature of the taxpayer; and

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

3           Each serviceman required or authorized to collect the tax  
4           herein imposed on aviation fuel acquired as an incident to the  
5           purchase of a service in this State during the preceding  
6           calendar month shall, instead of reporting and paying tax as  
7           otherwise required by this Section, report and pay such tax on  
8           a separate aviation fuel tax return. The requirements related  
9           to the return shall be as otherwise provided in this Section.  
10          Notwithstanding any other provisions of this Act to the  
11          contrary, servicemen transferring aviation fuel incident to  
12          sales of service shall file all aviation fuel tax returns and  
13          shall make all aviation fuel tax payments by electronic means  
14          in the manner and form required by the Department. For  
15          purposes of this Section, "aviation fuel" means jet fuel and  
16          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, servicemen 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          Prior to October 1, 2003, and on and after September 1,

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

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

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

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

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

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

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

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

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

24 Any taxpayer not required to make payments by electronic  
25 funds transfer may make payments by electronic funds transfer  
26 with the permission of the Department.

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

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

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

25 If experience indicates such action to be practicable, the  
26 Department may prescribe and furnish a combination or joint

1 return which will enable servicemen, who are required to file  
2 returns hereunder and also under the Retailers' Occupation Tax  
3 Act, the Use Tax Act or the Service Use Tax Act, to furnish all  
4 the return information required by all said Acts on the one  
5 form.

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

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

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

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

25 Beginning January 1, 1990, each month the Department shall  
26 pay into the Local Government Tax Fund 16% of the revenue

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

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

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

23 Beginning October 1, 2009, each month the Department shall  
24 pay into the Capital Projects Fund an amount that is equal to  
25 an amount estimated by the Department to represent 80% of the  
26 net revenue realized for the preceding month from the sale of



1 candy, grooming and hygiene products, and soft drinks that had  
2 been taxed at a rate of 1% prior to September 1, 2009 but that  
3 are now taxed at 6.25%.

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

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

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

1 and after July 1, 1989, 3.8% thereof shall be paid into the  
2 Build Illinois Fund; provided, however, that if in any fiscal  
3 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
4 may be, of the moneys received by the Department and required  
5 to be paid into the Build Illinois Fund pursuant to Section 3  
6 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
7 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
8 Service Occupation Tax Act, such Acts being hereinafter called  
9 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
10 may be, of moneys being hereinafter called the "Tax Act  
11 Amount", and (2) the amount transferred to the Build Illinois  
12 Fund from the State and Local Sales Tax Reform Fund shall be  
13 less than the Annual Specified Amount (as defined in Section 3  
14 of the Retailers' Occupation Tax Act), an amount equal to the  
15 difference shall be immediately paid into the Build Illinois  
16 Fund from other moneys received by the Department pursuant to  
17 the Tax Acts; and further provided, that if on the last  
18 business day of any month the sum of (1) the Tax Act Amount  
19 required to be deposited into the Build Illinois Account in  
20 the Build Illinois Fund during such month and (2) the amount  
21 transferred during such month to the Build Illinois Fund from  
22 the State and Local Sales Tax Reform Fund shall have been less  
23 than 1/12 of the Annual Specified Amount, an amount equal to  
24 the difference shall be immediately paid into the Build  
25 Illinois Fund from other moneys received by the Department  
26 pursuant to the Tax Acts; and, further provided, that in no

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

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

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

24	Fiscal Year	Total Deposit
25	1993	\$0

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

1	2020	233,000,000
2	2021	300,000,000
3	2022	300,000,000
4	2023	300,000,000
5	2024	300,000,000
6	2025	300,000,000
7	2026	300,000,000
8	2027	375,000,000
9	2028	375,000,000
10	2029	375,000,000
11	2030	375,000,000
12	2031	375,000,000
13	2032	375,000,000
14	2033	375,000,000
15	2034	375,000,000
16	2035	375,000,000
17	2036	450,000,000

18                   and

19                    each fiscal year

20                   thereafter that bonds

21                   are outstanding under

22                   Section 13.2 of the

23                   Metropolitan Pier and

24                   Exposition Authority Act,

25                   but not after fiscal year 2060.

26                   Beginning July 20, 1993 and in each month of each fiscal

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

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

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

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

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



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

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

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

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

Fiscal Year.....	Total Deposit
2024 .....	\$200,000,000
2025 .....	\$206,000,000
2026 .....	\$212,200,000
2027 .....	\$218,500,000
2028 .....	\$225,100,000
2029 .....	\$288,700,000
2030 .....	\$298,900,000
2031 .....	\$309,300,000
2032 .....	\$320,100,000
2033 .....	\$331,200,000

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

9 Section 35. The Retailers' Occupation Tax Act is amended  
10 by changing Section 3 as follows:

11 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

17 1. The name of the seller;

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

23 3. Total amount of receipts received by him during the  
24 preceding calendar month or quarter, as the case may be,



1 from sales of tangible personal property, and from  
2 services furnished, by him during such preceding calendar  
3 month or quarter;

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

9 5. Deductions allowed by law;

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

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

15 8. The amount of tax due;

16 9. The signature of the taxpayer; and

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

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

1 electronic filing requirement.

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

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

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

1 used after September 30, 2003 through August 31, 2004 to  
2 satisfy any tax liability imposed under this Act, including  
3 any audit liability.

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

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

25 Every person engaged in the business of selling aviation  
26 fuel at retail in this State during the preceding calendar

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

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

25 Beginning on October 1, 2003, every distributor, importing  
26 distributor, and manufacturer of alcoholic liquor as defined

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

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

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

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

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

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

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

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

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

24 Any amount which is required to be shown or reported on any  
25 return or other document under this Act shall, if such amount  
26 is not a whole-dollar amount, be increased to the nearest

1 whole-dollar amount in any case where the fractional part of a  
2 dollar is 50 cents or more, and decreased to the nearest  
3 whole-dollar amount where the fractional part of a dollar is  
4 less than 50 cents.

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

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

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

25 Notwithstanding any other provision in this Act concerning  
26 the time within which a retailer may file his return, in the



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

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

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

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

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

25 Any retailer who sells only motor vehicles, watercraft,  
26 aircraft, or trailers that are required to be registered with

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

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

1 Department may reasonably require.

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

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

1 titling or registration is required) if the Department and  
2 such agency or State officer determine that this procedure  
3 will expedite the processing of applications for title or  
4 registration.

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

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

26 If the user who would otherwise pay tax to the retailer

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

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

26 Where the seller is a corporation, the return filed on

1 behalf of such corporation shall be signed by the president,  
2 vice-president, secretary or treasurer or by the properly  
3 accredited agent of such corporation.

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

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

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

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



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

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

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

1 govern the quarter monthly payment amount and quarter monthly  
2 payment dates for taxpayers who file on other than a calendar  
3 monthly basis.

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

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

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

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

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

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

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

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

24 Beginning January 1, 1990, each month the Department shall  
25 pay into the County and Mass Transit District Fund, a special  
26 fund in the State treasury which is hereby created, 4% of the

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

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

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

22 For aviation fuel sold on or after December 1, 2019, each  
23 month the Department shall pay into the State Aviation Program  
24 Fund 20% of the net revenue realized for the preceding month  
25 from the 6.25% general rate on the selling price of aviation  
26 fuel, less an amount estimated by the Department to be



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

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

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

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

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

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

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

26 Of the remainder of the moneys received by the Department

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

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

1                   1992                                   \$182,730,000

2                   1993                                   \$206,520,000;

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

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

26 Subject to payment of amounts into the Build Illinois Fund

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

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

1	2006	113,000,000
2	2007	119,000,000
3	2008	126,000,000
4	2009	132,000,000
5	2010	139,000,000
6	2011	146,000,000
7	2012	153,000,000
8	2013	161,000,000
9	2014	170,000,000
10	2015	179,000,000
11	2016	189,000,000
12	2017	199,000,000
13	2018	210,000,000
14	2019	221,000,000
15	2020	233,000,000
16	2021	300,000,000
17	2022	300,000,000
18	2023	300,000,000
19	2024	300,000,000
20	2025	300,000,000
21	2026	300,000,000
22	2027	375,000,000
23	2028	375,000,000
24	2029	375,000,000
25	2030	375,000,000
26	2031	375,000,000

1	2032	375,000,000
2	2033	375,000,000
3	2034	375,000,000
4	2035	375,000,000
5	2036	450,000,000

6 and

7 each fiscal year

8 thereafter that bonds

9 are outstanding under

10 Section 13.2 of the

11 Metropolitan Pier and

12 Exposition Authority Act,

13 but not after fiscal year 2060.

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



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

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

22           Subject to payment of amounts into the Build Illinois Fund  
23 and the McCormick Place Expansion Project Fund pursuant to the  
24 preceding paragraphs or in any amendments thereto hereafter  
25 enacted, beginning with the receipt of the first report of  
26 taxes paid by an eligible business and continuing for a

1 25-year period, the Department shall each month pay into the  
2 Energy Infrastructure Fund 80% of the net revenue realized  
3 from the 6.25% general rate on the selling price of  
4 Illinois-mined coal that was sold to an eligible business. For  
5 purposes of this paragraph, the term "eligible business" means  
6 a new electric generating facility certified pursuant to  
7 Section 605-332 of the Department of Commerce and Economic  
8 Opportunity Law of the Civil Administrative Code of Illinois.

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

1 and use taxes administered by the Department.

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

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

1 ~~As used in this paragraph, "civic build", "private entity",~~  
 2 ~~"public-private agreement", and "public agency" have the~~  
 3 ~~meanings provided in Section 25-10 of the Public-Private~~  
 4 ~~Partnership for Civic and Transit Infrastructure Project Act.~~

5	Fiscal Year.....	Total Deposit
6	2024 .....	\$200,000,000
7	2025 .....	\$206,000,000
8	2026 .....	\$212,200,000
9	2027 .....	\$218,500,000
10	2028 .....	\$225,100,000
11	2029 .....	\$288,700,000
12	2030 .....	\$298,900,000
13	2031 .....	\$309,300,000
14	2032 .....	\$320,100,000
15	2033 .....	\$331,200,000
16	2034 .....	\$341,200,000
17	2035 .....	\$351,400,000
18	2036 .....	\$361,900,000
19	2037 .....	\$372,800,000
20	2038 .....	\$384,000,000
21	2039 .....	\$395,500,000
22	2040 .....	\$407,400,000
23	2041 .....	\$419,600,000
24	2042 .....	\$432,200,000
25	2043 .....	\$445,100,000

26 Beginning July 1, 2021 and until July 1, 2022, subject to

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

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

23 Of the remainder of the moneys received by the Department  
24 pursuant to this Act, 75% thereof shall be paid into the State  
25 Treasury and 25% shall be reserved in a special account and  
26 used only for the transfer to the Common School Fund as part of

1 the monthly transfer from the General Revenue Fund in  
2 accordance with Section 8a of the State Finance Act.

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

26 If the annual information return required by this Section

1 is not filed when and as required, the taxpayer shall be liable  
2 as follows:

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

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

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

21 The provisions of this Section concerning the filing of an  
22 annual information return do not apply to a retailer who is not  
23 required to file an income tax return with the United States  
24 Government.

25 As soon as possible after the first day of each month, upon  
26 certification of the Department of Revenue, the Comptroller



1 shall order transferred and the Treasurer shall transfer from  
2 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
3 equal to 1.7% of 80% of the net revenue realized under this Act  
4 for the second preceding month. Beginning April 1, 2000, this  
5 transfer is no longer required and shall not be made.

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

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

17 Any person who promotes, organizes, provides retail  
18 selling space for concessionaires or other types of sellers at  
19 the Illinois State Fair, DuQuoin State Fair, county fairs,  
20 local fairs, art shows, flea markets and similar exhibitions  
21 or events, including any transient merchant as defined by  
22 Section 2 of the Transient Merchant Act of 1987, is required to  
23 file a report with the Department providing the name of the  
24 merchant's business, the name of the person or persons engaged  
25 in merchant's business, the permanent address and Illinois  
26 Retailers Occupation Tax Registration Number of the merchant,

1 the dates and location of the event and other reasonable  
2 information that the Department may require. The report must  
3 be filed not later than the 20th day of the month next  
4 following the month during which the event with retail sales  
5 was held. Any person who fails to file a report required by  
6 this Section commits a business offense and is subject to a  
7 fine not to exceed \$250.

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

1 file their returns as otherwise required in this Section.  
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 15-25, eff. 6-5-19; 101-10, Article 25, Section  
5 25-120, 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.)