



## 102ND GENERAL ASSEMBLY

### State of Illinois

2021 and 2022

HB5189

Introduced 1/31/2022, by Rep. William Davis

#### SYNOPSIS AS INTRODUCED:

20 ILCS 605/605-332 rep.	
30 ILCS 105/5.543 rep.	
30 ILCS 105/6z-54 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 Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois. Repeals a provision regarding financial assistance to energy generation facilities. Amends the State Finance Act. Repeals provisions creating the Energy Infrastructure Fund. Makes conforming changes in the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Effective immediately.

LRB102 24779 AMQ 34022 b

1 AN ACT concerning revenue.

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

4 (20 ILCS 605/605-332 rep.)

5 Section 5. The Department of Commerce and Economic  
6 Opportunity Law of the Civil Administrative Code of Illinois  
7 is amended by repealing Section 605-332.

8 (30 ILCS 105/5.543 rep.)

9 (30 ILCS 105/6z-54 rep.)

10 Section 10. The State Finance Act is amended by repealing  
11 Sections 5.543 and 6z-54.

12 Section 15. The Use Tax Act is amended by changing Section  
13 9 as follows:

14 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

15 Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
16 and trailers that are required to be registered with an agency  
17 of this State, each retailer required or authorized to collect  
18 the tax imposed by this Act shall pay to the Department the  
19 amount of such tax (except as otherwise provided) at the time  
20 when he is required to file his return for the period during  
21 which such tax was collected, less a discount of 2.1% prior to

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

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

1 filed, the retailer, in collecting the tax (except as to motor  
2 vehicles, watercraft, aircraft, and trailers that are required  
3 to be registered with an agency of this State), may collect for  
4 each tax return period, only the tax applicable to that part of  
5 the selling price actually received during such tax return  
6 period.

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

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

1 the twentieth day of the following calendar month, stating:

2 1. The name of the seller;

3 2. The address of the principal place of business from  
4 which he engages in the business of selling tangible  
5 personal property at retail in this State;

6 3. The total amount of taxable receipts received by  
7 him during the preceding calendar month from sales of  
8 tangible personal property by him during such preceding  
9 calendar month, including receipts from charge and time  
10 sales, but less all deductions allowed by law;

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

13 5. The amount of tax due;

14 5-5. The signature of the taxpayer; and

15 6. Such other reasonable information as the Department  
16 may require.

17 Each retailer required or authorized to collect the tax  
18 imposed by this Act on aviation fuel sold at retail in this  
19 State during the preceding calendar month shall, instead of  
20 reporting and paying tax on aviation fuel as otherwise  
21 required by this Section, report and pay such tax on a separate  
22 aviation fuel tax return. The requirements related to the  
23 return shall be as otherwise provided in this Section.  
24 Notwithstanding any other provisions of this Act to the  
25 contrary, retailers collecting tax on aviation fuel shall file  
26 all aviation fuel tax returns and shall make all aviation fuel

1 tax payments by electronic means in the manner and form  
2 required by the Department. For purposes of this Section,  
3 "aviation fuel" means jet fuel and aviation gasoline.

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

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

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

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

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

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

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

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

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



1 in such 4 quarter period). If the month during which such tax  
2 liability is incurred begins on or after January 1, 1985, and  
3 prior to January 1, 1987, each payment shall be in an amount  
4 equal to 22.5% of the taxpayer's actual liability for the  
5 month or 27.5% of the taxpayer's liability for the same  
6 calendar month of the preceding year. If the month during  
7 which such tax liability is incurred begins on or after  
8 January 1, 1987, and prior to January 1, 1988, each payment  
9 shall be in an amount equal to 22.5% of the taxpayer's actual  
10 liability for the month or 26.25% of the taxpayer's liability  
11 for the same calendar month of the preceding year. If the month  
12 during which such tax liability is incurred begins on or after  
13 January 1, 1988, and prior to January 1, 1989, or begins on or  
14 after January 1, 1996, each payment shall be in an amount equal  
15 to 22.5% of the taxpayer's actual liability for the month or  
16 25% of the taxpayer's liability for the same calendar month of  
17 the preceding year. If the month during which such tax  
18 liability is incurred begins on or after January 1, 1989, and  
19 prior to January 1, 1996, each payment shall be in an amount  
20 equal to 22.5% of the taxpayer's actual liability for the  
21 month or 25% of the taxpayer's liability for the same calendar  
22 month of the preceding year or 100% of the taxpayer's actual  
23 liability for the quarter monthly reporting period. The amount  
24 of such quarter monthly payments shall be credited against the  
25 final tax liability of the taxpayer's return for that month.  
26 Before October 1, 2000, once applicable, the requirement of

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

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

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

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

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

1 given year being due by October 20 of such year, and with the  
2 return for October, November and December of a given year  
3 being due by January 20 of the following year.

4 If the retailer is otherwise required to file a monthly or  
5 quarterly return and if the retailer's average monthly tax  
6 liability to the Department does not exceed \$50, the  
7 Department may authorize his returns to be filed on an annual  
8 basis, with the return for a given year being due by January 20  
9 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 retailer may file his return, in the  
15 case of any retailer who ceases to engage in a kind of business  
16 which makes him responsible for filing returns under this Act,  
17 such retailer shall file a final return under this Act with the  
18 Department not more than one month after discontinuing such  
19 business.

20 In addition, with respect to motor vehicles, watercraft,  
21 aircraft, and trailers that are required to be registered with  
22 an agency of this State, except as otherwise provided in this  
23 Section, every retailer selling this kind of tangible personal  
24 property shall file, with the Department, upon a form to be  
25 prescribed and supplied by the Department, a separate return  
26 for each such item of tangible personal property which the

1 retailer sells, except that if, in the same transaction, (i) a  
2 retailer of aircraft, watercraft, motor vehicles or trailers  
3 transfers more than one aircraft, watercraft, motor vehicle or  
4 trailer to another aircraft, watercraft, motor vehicle or  
5 trailer retailer for the purpose of resale or (ii) a retailer  
6 of aircraft, watercraft, motor vehicles, or trailers transfers  
7 more than one aircraft, watercraft, motor vehicle, or trailer  
8 to a purchaser for use as a qualifying rolling stock as  
9 provided in Section 3-55 of this Act, then that seller may  
10 report the transfer of all the aircraft, watercraft, motor  
11 vehicles or trailers involved in that transaction to the  
12 Department on the same uniform invoice-transaction reporting  
13 return form. For purposes of this Section, "watercraft" means  
14 a Class 2, Class 3, or Class 4 watercraft as defined in Section  
15 3-2 of the Boat Registration and Safety Act, a personal  
16 watercraft, or any boat equipped with an inboard motor.

17 In addition, with respect to motor vehicles, watercraft,  
18 aircraft, and trailers that are required to be registered with  
19 an agency of this State, every person who is engaged in the  
20 business of leasing or renting such items and who, in  
21 connection with such business, sells any such item to a  
22 retailer for the purpose of resale is, notwithstanding any  
23 other provision of this Section to the contrary, authorized to  
24 meet the return-filing requirement of this Act by reporting  
25 the transfer of all the aircraft, watercraft, motor vehicles,  
26 or trailers transferred for resale during a month to the

1 Department on the same uniform invoice-transaction reporting  
2 return form on or before the 20th of the month following the  
3 month in which the transfer takes place. Notwithstanding any  
4 other provision of this Act to the contrary, all returns filed  
5 under this paragraph must be filed by electronic means in the  
6 manner and form as required by the Department.

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 2 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 and 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 2 of this Act allows an exemption for  
9 the value of traded-in property; the balance payable after  
10 deducting such trade-in allowance from the total selling  
11 price; the amount of tax due from the retailer with respect to  
12 such transaction; the amount of tax collected from the  
13 purchaser by the retailer on such transaction (or satisfactory  
14 evidence that such tax is not due in that particular instance,  
15 if that is claimed to be the fact); the place and date of the  
16 sale, a sufficient identification of the property sold, 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 date 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 tax  
24 that is imposed by this Act may be transmitted to the  
25 Department by way of the State agency with which, or State  
26 officer with whom, the tangible personal property must be



1 titled or registered (if titling or registration is required)  
2 if the Department and such agency or State officer determine  
3 that this procedure will expedite the processing of  
4 applications for title or 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 tax receipt  
10 (or a certificate of exemption if the Department is satisfied  
11 that the particular sale is tax exempt) which such purchaser  
12 may submit to the agency with which, or State officer with  
13 whom, he must title or register the tangible personal property  
14 that is involved (if titling or registration is required) in  
15 support of such purchaser's application for an Illinois  
16 certificate or other evidence of title or registration to such  
17 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 tax or proof of exemption made to the Department before the  
3 retailer is willing to take these actions and such user has not  
4 paid the tax to the retailer, such user may certify to the fact  
5 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 Where a retailer collects the tax with respect to the  
19 selling price of tangible personal property which he sells and  
20 the purchaser thereafter returns such tangible personal  
21 property and the retailer refunds the selling price thereof to  
22 the purchaser, such retailer shall also refund, to the  
23 purchaser, the tax so collected from the purchaser. When  
24 filing his return for the period in which he refunds such tax  
25 to the purchaser, the retailer may deduct the amount of the tax  
26 so refunded by him to the purchaser from any other use tax

1 which such retailer may be required to pay or remit to the  
2 Department, as shown by such return, if the amount of the tax  
3 to be deducted was previously remitted to the Department by  
4 such retailer. If the retailer has not previously remitted the  
5 amount of such tax to the Department, he is entitled to no  
6 deduction under this Act upon refunding such tax to the  
7 purchaser.

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

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

22 Where the retailer has more than one business registered  
23 with the Department under separate registration under this  
24 Act, such retailer may not file each return that is due as a  
25 single return covering all such registered businesses, but  
26 shall file separate returns for each such registered business.

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

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

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

24           For aviation fuel sold on or after December 1, 2019, each  
25 month the Department shall pay into the State Aviation Program  
26 Fund 20% of the net revenue realized for the preceding month

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

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

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

25 Beginning October 1, 2009, each month the Department shall  
26 pay into the Capital Projects Fund an amount that is equal to

1 an amount estimated by the Department to represent 80% of the  
2 net revenue realized for the preceding month from the sale of  
3 candy, grooming and hygiene products, and soft drinks that had  
4 been taxed at a rate of 1% prior to September 1, 2009 but that  
5 are now taxed at 6.25%.

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

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 Service 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 Service Use Tax Act, the Service Occupation Tax Act, and  
24 the Retailers' Occupation Tax Act shall not exceed \$18,000,000  
25 in any State fiscal year. As used in this paragraph, the  
26 "average monthly deficit" shall be equal to the difference

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

4 Beginning July 1, 2015, of the remainder of the moneys  
5 received by the Department under this Act, the Service Use Tax  
6 Act, the Service Occupation Tax Act, and the Retailers'  
7 Occupation Tax Act, each month the Department shall deposit  
8 \$500,000 into the 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
26	2009	132,000,000

1	2010	139,000,000
2	2011	146,000,000
3	2012	153,000,000
4	2013	161,000,000
5	2014	170,000,000
6	2015	179,000,000
7	2016	189,000,000
8	2017	199,000,000
9	2018	210,000,000
10	2019	221,000,000
11	2020	233,000,000
12	2021	300,000,000
13	2022	300,000,000
14	2023	300,000,000
15	2024	300,000,000
16	2025	300,000,000
17	2026	300,000,000
18	2027	375,000,000
19	2028	375,000,000
20	2029	375,000,000
21	2030	375,000,000
22	2031	375,000,000
23	2032	375,000,000
24	2033	375,000,000
25	2034	375,000,000
26	2035	375,000,000

1                                   2036                                   450,000,000  
2                                   and  
3                                   each fiscal year  
4                                   thereafter that bonds  
5                                   are outstanding under  
6                                   Section 13.2 of the  
7                                   Metropolitan Pier and  
8                                   Exposition Authority Act,  
9                                   but not after fiscal year 2060.

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

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

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

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

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

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

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

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

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

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

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

22           Beginning July 1, 2021 and until July 1, 2022, subject to  
23 the payment of amounts into the State and Local Sales Tax  
24 Reform Fund, the Build Illinois Fund, the McCormick Place  
25 Expansion Project Fund, the Illinois Tax Increment Fund, ~~the~~  
26 ~~Energy Infrastructure Fund,~~ and the Tax Compliance and



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

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

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

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

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

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

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

14 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
15 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
16 15, Section 15-10, eff. 6-5-19; 101-10, Article 25, Section  
17 25-105, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
18 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

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

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

22 Sec. 9. Each serviceman required or authorized to collect  
23 the tax herein imposed shall pay to the Department the amount  
24 of such tax (except as otherwise provided) at the time when he

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

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

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

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

17 1. The name of the seller;

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

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

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

- 1           5. The amount of tax due;
- 2           5-5. The signature of the taxpayer; and
- 3           6. Such other reasonable information as the Department
- 4           may require.

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

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

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

1 Department.

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

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

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

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

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

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



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

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

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

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

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

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

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

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

24 Beginning January 1, 1990, each month the Department shall  
25 pay into the State and Local Tax Reform Fund, a special fund in  
26 the State Treasury, the net revenue realized for the preceding

1 month from the 1% tax imposed under this Act.

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

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

25 Beginning August 1, 2000, each month the Department shall  
26 pay into the State and Local Sales Tax Reform Fund 100% of the

1 net revenue realized for the preceding month from the 1.25%  
2 rate on the selling price of motor fuel and gasohol.

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

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

25 Beginning July 1, 2015, of the remainder of the moneys  
26 received by the Department under the Use Tax Act, this Act, the

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

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

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

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

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

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

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



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

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

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

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

1 aviation fuel under this Act. The Department shall only  
2 deposit moneys into the Aviation Fuel Sales Tax Refund Fund  
3 under this paragraph for so long as the revenue use  
4 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
5 binding on the State.

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

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

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

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

1 Downstate Public Transportation Act.

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

23	Fiscal Year.....	Total Deposit
24	2024 .....	\$200,000,000
25	2025 .....	\$206,000,000
26	2026 .....	\$212,200,000

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

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

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

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

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

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

26 Net revenue realized for a month shall be the revenue



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

4 (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 15-15, eff. 6-5-19; 101-10, Article 25, Section  
7 25-110, 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 25. The Service Occupation Tax Act is amended by  
10 changing Section 9 as follows:

11 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

12 Sec. 9. Each serviceman required or authorized to collect  
13 the tax herein imposed shall pay to the Department the amount  
14 of such tax at the time when he is required to file his return  
15 for the period during which such tax was collectible, less a  
16 discount of 2.1% prior to January 1, 1990, and 1.75% on and  
17 after January 1, 1990, or \$5 per calendar year, whichever is  
18 greater, which is allowed to reimburse the serviceman for  
19 expenses incurred in collecting the tax, keeping records,  
20 preparing and filing returns, remitting the tax and supplying  
21 data to the Department on request. The discount under this  
22 Section is not allowed for the 1.25% portion of taxes paid on  
23 aviation fuel that is subject to the revenue use requirements  
24 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The discount

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

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

15 Except as provided hereinafter in this Section, on or  
16 before the twentieth day of each calendar month, such  
17 serviceman shall file a return for the preceding calendar  
18 month in accordance with reasonable rules and regulations to  
19 be promulgated by the Department of Revenue. Such return shall  
20 be filed on a form prescribed by the Department and shall  
21 contain such information as the Department may reasonably  
22 require. On and after January 1, 2018, with respect to  
23 servicemen whose annual gross receipts average \$20,000 or  
24 more, all returns required to be filed pursuant to this Act  
25 shall be filed electronically. Servicemen who demonstrate that  
26 they do not have access to the Internet or demonstrate

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

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

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

24 Each serviceman required or authorized to collect the tax  
25 herein imposed on aviation fuel acquired as an incident to the  
26 purchase of a service in this State during the preceding

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

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

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

21 Prior to October 1, 2003, and on and after September 1,  
22 2004 a serviceman may accept a Manufacturer's Purchase Credit  
23 certification from a purchaser in satisfaction of Service Use  
24 Tax as provided in Section 3-70 of the Service Use Tax Act if  
25 the purchaser provides the appropriate documentation as  
26 required by Section 3-70 of the Service Use Tax Act. A

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

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

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

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

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

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

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

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

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

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

26 The Department shall adopt such rules as are necessary to

1 effectuate a program of electronic funds transfer and the  
2 requirements of this Section.

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

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



1           Where the serviceman has more than one business registered  
2 with the Department under separate registrations hereunder,  
3 such serviceman shall file separate returns for each  
4 registered business.

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

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

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

20           Beginning January 1, 1990, each month the Department shall  
21 pay into the Local Government Tax Fund 16% of the revenue  
22 realized for the preceding month from the 6.25% general rate  
23 on transfers of tangible personal property other than aviation  
24 fuel sold on or after December 1, 2019. This exception for  
25 aviation fuel only applies for so long as the revenue use  
26 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are

1 binding on the State.

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

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

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

25 Beginning July 1, 2013, each month the Department shall  
26 pay into the Underground Storage Tank Fund from the proceeds

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

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

19 Of the remainder of the moneys received by the Department  
20 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
21 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
22 and after July 1, 1989, 3.8% thereof shall be paid into the  
23 Build Illinois Fund; provided, however, that if in any fiscal  
24 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
25 may be, of the moneys received by the Department and required  
26 to be paid into the Build Illinois Fund pursuant to Section 3

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

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

1 otherwise payable for such fiscal year pursuant to clause (b)  
 2 of the preceding sentence. The moneys received by the  
 3 Department pursuant to this Act and required to be deposited  
 4 into the Build Illinois Fund are subject to the pledge, claim  
 5 and charge set forth in Section 12 of the Build Illinois Bond  
 6 Act.

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

19	Fiscal Year	Total Deposit
20	1993	\$0
21	1994	53,000,000
22	1995	58,000,000
23	1996	61,000,000
24	1997	64,000,000
25	1998	68,000,000

1	1999	71,000,000
2	2000	75,000,000
3	2001	80,000,000
4	2002	93,000,000
5	2003	99,000,000
6	2004	103,000,000
7	2005	108,000,000
8	2006	113,000,000
9	2007	119,000,000
10	2008	126,000,000
11	2009	132,000,000
12	2010	139,000,000
13	2011	146,000,000
14	2012	153,000,000
15	2013	161,000,000
16	2014	170,000,000
17	2015	179,000,000
18	2016	189,000,000
19	2017	199,000,000
20	2018	210,000,000
21	2019	221,000,000
22	2020	233,000,000
23	2021	300,000,000
24	2022	300,000,000
25	2023	300,000,000
26	2024	300,000,000

1	2025	300,000,000
2	2026	300,000,000
3	2027	375,000,000
4	2028	375,000,000
5	2029	375,000,000
6	2030	375,000,000
7	2031	375,000,000
8	2032	375,000,000
9	2033	375,000,000
10	2034	375,000,000
11	2035	375,000,000
12	2036	450,000,000

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

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



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

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

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

1 price of tangible personal property.

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

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

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

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

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

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

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

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

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

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

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

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

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

1 taxpayer during such year, pay roll information of the  
2 taxpayer's business during such year and any additional  
3 reasonable information which the Department deems would be  
4 helpful in determining the accuracy of the monthly, quarterly  
5 or annual returns filed by such taxpayer as hereinbefore  
6 provided for in this Section.

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

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

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

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



1 return may be liable for perjury.

2 The foregoing portion of this Section concerning the  
3 filing of an annual information return shall not apply to a  
4 serviceman who is not required to file an income tax return  
5 with the United States Government.

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

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

17 For greater simplicity of administration, it shall be  
18 permissible for manufacturers, importers and wholesalers whose  
19 products are sold by numerous servicemen in Illinois, and who  
20 wish to do so, to assume the responsibility for accounting and  
21 paying to the Department all tax accruing under this Act with  
22 respect to such sales, if the servicemen who are affected do  
23 not make written objection to the Department to this  
24 arrangement.

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

1 15, Section 15-20, eff. 6-5-19; 101-10, Article 25, Section  
2 25-115, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
3 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

4 Section 30. The Retailers' Occupation Tax Act is amended  
5 by changing Section 3 as follows:

6 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

12 1. The name of the seller;

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

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

23 4. Total amount received by him during the preceding  
24 calendar month or quarter on charge and time sales of

1           tangible personal property, and from services furnished,  
2           by him prior to the month or quarter for which the return  
3           is filed;

4           5. Deductions allowed by law;

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

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

10          8. The amount of tax due;

11          9. The signature of the taxpayer; and

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

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

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

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

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

25 The Department may require returns to be filed on a  
26 quarterly basis. If so required, a return for each calendar

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

6 1. The name of the seller;

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

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

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

17 5. The amount of tax due; and

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

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

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

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

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

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

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

26 Notwithstanding any other provision of this Act to the

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

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



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

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

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

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

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

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

26 If the retailer is otherwise required to file a monthly

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

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

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

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

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

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

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

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

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

1 be required to file returns on an annual basis.

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

23 The transaction reporting return in the case of watercraft  
24 or aircraft must show the name and address of the seller; the  
25 name and address of the purchaser; the amount of the selling  
26 price including the amount allowed by the retailer for

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

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

26 With each such transaction reporting return, the retailer

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

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

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

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

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

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

25 Where the seller is a limited liability company, the  
26 return filed on behalf of the limited liability company shall



1 be signed by a manager, member, or properly accredited agent  
2 of the limited liability company.

3 Except as provided in this Section, the retailer filing  
4 the return under this Section shall, at the time of filing such  
5 return, pay to the Department the amount of tax imposed by this  
6 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
7 on and after January 1, 1990, or \$5 per calendar year,  
8 whichever is greater, which is allowed to reimburse the  
9 retailer for the expenses incurred in keeping records,  
10 preparing and filing returns, remitting the tax and supplying  
11 data to the Department on request. On and after January 1,  
12 2021, a certified service provider, as defined in the Leveling  
13 the Playing Field for Illinois Retail Act, filing the return  
14 under this Section on behalf of a remote retailer shall, at the  
15 time of such return, pay to the Department the amount of tax  
16 imposed by this Act less a discount of 1.75%. A remote retailer  
17 using a certified service provider to file a return on its  
18 behalf, as provided in the Leveling the Playing Field for  
19 Illinois Retail Act, is not eligible for the discount. The  
20 discount under this Section is not allowed for the 1.25%  
21 portion of taxes paid on aviation fuel that is subject to the  
22 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
23 47133. Any prepayment made pursuant to Section 2d of this Act  
24 shall be included in the amount on which such 2.1% or 1.75%  
25 discount is computed. In the case of retailers who report and  
26 pay the tax on a transaction by transaction basis, as provided

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

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

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

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

1 threshold stated above, then such taxpayer may petition the  
2 Department for a change in such taxpayer's reporting status.  
3 On and after October 1, 2000, once applicable, the requirement  
4 of the making of quarter monthly payments to the Department by  
5 taxpayers having an average monthly tax liability of \$20,000  
6 or more as determined in the manner provided above 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 \$19,000 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 \$20,000. 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 \$20,000  
18 threshold stated above, then such taxpayer may petition the  
19 Department for a change in such taxpayer's reporting status.  
20 The Department shall change such taxpayer's reporting status  
21 unless it finds that such change is seasonal in nature and not  
22 likely to be long term. If any such quarter monthly payment is  
23 not paid at the time or in the amount required by this Section,  
24 then the taxpayer shall be liable for penalties and interest  
25 on the difference between the minimum amount due as a payment  
26 and the amount of such quarter monthly payment actually and

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

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

1 tax liability is incurred begins on or after January 1, 1987,  
2 each payment shall be in an amount equal to 22.5% of the  
3 taxpayer's actual liability for the month or 26.25% of the  
4 taxpayer's liability for the same calendar month of the  
5 preceding year. The amount of such quarter monthly payments  
6 shall be credited against the final tax liability of the  
7 taxpayer's return for that month filed under this Section or  
8 Section 2f, as the case may be. Once applicable, the  
9 requirement of the making of quarter monthly payments to the  
10 Department pursuant to this paragraph shall continue until  
11 such taxpayer's average monthly prepaid tax collections during  
12 the preceding 2 complete calendar quarters is \$25,000 or less.  
13 If any such quarter monthly payment is not paid at the time or  
14 in the amount required, the taxpayer shall be liable for  
15 penalties and interest on such difference, except insofar as  
16 the taxpayer has previously made payments for that month in  
17 excess of the minimum payments previously due.

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

1 last day of the month during which the liability is incurred.  
2 Each payment shall be in an amount equal to 22.5% of the  
3 taxpayer's actual liability for the month or 25% of the  
4 taxpayer's liability for the same calendar month of the  
5 preceding year. The amount of the quarter monthly payments  
6 shall be credited against the final tax liability of the  
7 taxpayer's return for that month filed under this Section or  
8 Section 2f, as the case may be. Once applicable, the  
9 requirement of the making of quarter monthly payments to the  
10 Department pursuant to this paragraph shall continue until the  
11 taxpayer's average monthly prepaid tax collections during the  
12 preceding 4 complete calendar quarters (excluding the month of  
13 highest liability and the month of lowest liability) is less  
14 than \$19,000 or until such taxpayer's average monthly  
15 liability to the Department as computed for each calendar  
16 quarter of the 4 preceding complete calendar quarters is less  
17 than \$20,000. If any such quarter monthly payment is not paid  
18 at the time or in the amount required, the taxpayer shall be  
19 liable for penalties and interest on such difference, except  
20 insofar as the taxpayer has previously made payments for that  
21 month in excess of the minimum payments previously due.

22 If any payment provided for in this Section exceeds the  
23 taxpayer's liabilities under this Act, the Use Tax Act, the  
24 Service Occupation Tax Act and the Service Use Tax Act, as  
25 shown on an original monthly return, the Department shall, if  
26 requested by the taxpayer, issue to the taxpayer a credit



1 memorandum no later than 30 days after the date of payment. The  
2 credit evidenced by such credit memorandum may be assigned by  
3 the taxpayer to a similar taxpayer under this Act, the Use Tax  
4 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
5 in accordance with reasonable rules and regulations to be  
6 prescribed by the Department. If no such request is made, the  
7 taxpayer may credit such excess payment against tax liability  
8 subsequently to be remitted to the Department under this Act,  
9 the Use Tax Act, the Service Occupation Tax Act or the Service  
10 Use Tax Act, in accordance with reasonable rules and  
11 regulations prescribed by the Department. If the Department  
12 subsequently determined that all or any part of the credit  
13 taken was not actually due to the taxpayer, the taxpayer's  
14 2.1% and 1.75% vendor's discount shall be reduced by 2.1% or  
15 1.75% of the difference between the credit taken and that  
16 actually due, and that taxpayer shall be liable for penalties  
17 and interest on such difference.

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

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

1 this Act.

2 Beginning January 1, 1990, each month the Department shall  
3 pay into the County and Mass Transit District Fund, a special  
4 fund in the State treasury which is hereby created, 4% of the  
5 net revenue realized for the preceding month from the 6.25%  
6 general rate other than aviation fuel sold on or after  
7 December 1, 2019. This exception for aviation fuel only  
8 applies for so long as the revenue use requirements of 49  
9 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

18 Beginning January 1, 1990, each month the Department shall  
19 pay into the Local Government Tax Fund 16% of the net revenue  
20 realized for the preceding month from the 6.25% general rate  
21 on the selling price of tangible personal property other than  
22 aviation fuel sold on or after December 1, 2019. This  
23 exception for aviation fuel only applies for so long as the  
24 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
25 47133 are binding on the State.

26 For aviation fuel sold on or after December 1, 2019, each

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

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

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

1           Beginning July 1, 2011, each month the Department shall  
2 pay into the Clean Air Act Permit Fund 80% of the net revenue  
3 realized for the preceding month from the 6.25% general rate  
4 on the selling price of sorbents used in Illinois in the  
5 process of sorbent injection as used to comply with the  
6 Environmental Protection Act or the federal Clean Air Act, but  
7 the total payment into the Clean Air Act Permit Fund under this  
8 Act and the Use Tax Act shall not exceed \$2,000,000 in any  
9 fiscal year.

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

25           Beginning July 1, 2015, of the remainder of the moneys  
26 received by the Department under the Use Tax Act, the Service

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

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

24	Fiscal Year	Annual Specified Amount
25	1986	\$54,800,000
26	1987	\$76,650,000

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

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

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

1 into the Build Illinois Fund are subject to the pledge, claim  
2 and charge set forth in Section 12 of the Build Illinois Bond  
3 Act.

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

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



1	2003	99,000,000
2	2004	103,000,000
3	2005	108,000,000
4	2006	113,000,000
5	2007	119,000,000
6	2008	126,000,000
7	2009	132,000,000
8	2010	139,000,000
9	2011	146,000,000
10	2012	153,000,000
11	2013	161,000,000
12	2014	170,000,000
13	2015	179,000,000
14	2016	189,000,000
15	2017	199,000,000
16	2018	210,000,000
17	2019	221,000,000
18	2020	233,000,000
19	2021	300,000,000
20	2022	300,000,000
21	2023	300,000,000
22	2024	300,000,000
23	2025	300,000,000
24	2026	300,000,000
25	2027	375,000,000
26	2028	375,000,000

1	2029	375,000,000
2	2030	375,000,000
3	2031	375,000,000
4	2032	375,000,000
5	2033	375,000,000
6	2034	375,000,000
7	2035	375,000,000
8	2036	450,000,000

9 and

10 each fiscal year  
11 thereafter that bonds  
12 are outstanding under  
13 Section 13.2 of the  
14 Metropolitan Pier and  
15 Exposition Authority Act,

16 but not after fiscal year 2060.

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

1 Fund, until the full amount requested for the fiscal year, but  
2 not in excess of the amount specified above as "Total  
3 Deposit", has been deposited.

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

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

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

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

1 by the Audit Bureau of the Department under the Use Tax Act,  
2 the Service Use Tax Act, the Service Occupation Tax Act, the  
3 Retailers' Occupation Tax Act, and associated local occupation  
4 and use taxes administered by the Department.

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

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

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

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

1           2042 ..... \$432,200,000

2           2043 ..... \$445,100,000

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

4 the payment of amounts into the County and Mass Transit

5 District Fund, the Local Government Tax Fund, the Build

6 Illinois Fund, the McCormick Place Expansion Project Fund, the

7 Illinois Tax Increment Fund, ~~the Energy Infrastructure Fund,~~

8 and the Tax Compliance and Administration Fund as provided in

9 this Section, the Department shall pay each month into the

10 Road Fund the amount estimated to represent 16% of the net

11 revenue realized from the taxes imposed on motor fuel and

12 gasohol. Beginning July 1, 2022 and until July 1, 2023,

13 subject to the payment of amounts into the County and Mass

14 Transit District Fund, the Local Government Tax Fund, the

15 Build Illinois Fund, the McCormick Place Expansion Project

16 Fund, the Illinois Tax Increment Fund, ~~the Energy~~

17 ~~Infrastructure Fund,~~ and the Tax Compliance and Administration

18 Fund as provided in this Section, the Department shall pay

19 each month into the Road Fund the amount estimated to

20 represent 32% of the net revenue realized from the taxes

21 imposed on motor fuel and gasohol. Beginning July 1, 2023 and

22 until July 1, 2024, subject to the payment of amounts into the

23 County and Mass Transit District Fund, the Local Government

24 Tax Fund, the Build Illinois Fund, the McCormick Place

25 Expansion Project Fund, the Illinois Tax Increment Fund, ~~the~~

26 ~~Energy Infrastructure Fund,~~ and the Tax Compliance and

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

26 Of the remainder of the moneys received by the Department



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

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

1 or annual returns filed by such retailer as provided for in  
2 this Section.

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

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

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

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

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

1 Government.

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

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

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

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

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

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

1 notify concessionaires and other sellers affected by the  
2 imposition of this requirement. In the absence of notification  
3 by the Department, the concessionaires and other sellers shall  
4 file their returns as otherwise required in this Section.

5 (Source: P.A. 101-10, Article 15, Section 15-25, eff. 6-5-19;  
6 101-10, Article 25, Section 25-120, eff. 6-5-19; 101-27, eff.  
7 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;  
8 101-636, eff. 6-10-20; 102-634, eff. 8-27-21; revised  
9 12-7-21.)

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