

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.