



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

SB0104

Introduced 2/3/2021, by Sen. Sara Feigenholtz

SYNOPSIS AS INTRODUCED:

See Index

Amends the Liquor Control Act of 1934. Provides that payment by credit card during the period during which merchandising credit may be extended shall be considered payment. Provides that a retailer may use a credit card to make purchases from a distributor, and the distributor may charge to the retailer any fees associated with that credit card transaction. Provides that manufacturers, non-resident dealers, foreign importers, distributors, or importing distributors may make certain donations related to COVID-19. Provides that retail license holders may accept those donations. Repeals provisions related to the receipt of items of value on January 1, 2024. Authorizes the delivery and carry out of a single serving of wine if specified conditions are met. Provides that the provision concerning delivery and carry out of mixed drinks is repealed on January 1, 2024 (instead of June 2, 2021). Makes other changes. Amends the Use Tax Act and the Retailers' Occupation Tax Act. Provides that, with respect to certain eating and drinking establishments, the obligation to make quarter monthly payments shall be suspended, and the taxpayer shall, instead, make monthly payments as otherwise provided by law. Effective immediately.

LRB102 15482 HLH 20845 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning hospitality.

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

4 Article 1.

5 Section 1-1. This Act may be referred to as the COVID-19
6 Pandemic Hospitality Recovery Act.

7 Section 1-5. The Liquor Control Act of 1934 is amended by
8 changing Sections 6-5 and 6-28.8 and by adding Section 6-6.65
9 as follows:

10 (235 ILCS 5/6-5) (from Ch. 43, par. 122)

11 Sec. 6-5. Except as otherwise provided in this Section, it
12 is unlawful for any person having a retailer's license or any
13 officer, associate, member, representative or agent of such
14 licensee to accept, receive or borrow money, or anything else
15 of value, or accept or receive credit (other than
16 merchandising credit in the ordinary course of business for a
17 period not to exceed 30 days) directly or indirectly from any
18 manufacturer, importing distributor or distributor of
19 alcoholic liquor, or from any person connected with or in any
20 way representing, or from any member of the family of, such
21 manufacturer, importing distributor, distributor or

1 wholesaler, or from any stockholders in any corporation
2 engaged in manufacturing, distributing or wholesaling of such
3 liquor, or from any officer, manager, agent or representative
4 of said manufacturer. Except as provided below, it is unlawful
5 for any manufacturer or distributor or importing distributor
6 to give or lend money or anything of value, or otherwise loan
7 or extend credit (except such merchandising credit) directly
8 or indirectly to any retail licensee or to the manager,
9 representative, agent, officer or director of such licensee. A
10 manufacturer, distributor or importing distributor may furnish
11 free advertising, posters, signs, brochures, hand-outs, or
12 other promotional devices or materials to any unit of
13 government owning or operating any auditorium, exhibition
14 hall, recreation facility or other similar facility holding a
15 retailer's license, provided that the primary purpose of such
16 promotional devices or materials is to promote public events
17 being held at such facility. A unit of government owning or
18 operating such a facility holding a retailer's license may
19 accept such promotional devices or materials designed
20 primarily to promote public events held at the facility. No
21 retail licensee delinquent beyond the 30 day period specified
22 in this Section shall solicit, accept or receive credit,
23 purchase or acquire alcoholic liquors, directly or indirectly
24 from any other licensee, and no manufacturer, distributor or
25 importing distributor shall knowingly grant or extend credit,
26 sell, furnish or supply alcoholic liquors to any such

1 delinquent retail licensee; provided that the purchase price
2 of all beer sold to a retail licensee shall be paid by the
3 retail licensee in cash on or before delivery of the beer, and
4 unless the purchase price payable by a retail licensee for
5 beer sold to him in returnable bottles shall expressly include
6 a charge for the bottles and cases, the retail licensee shall,
7 on or before delivery of such beer, pay the seller in cash a
8 deposit in an amount not less than the deposit required to be
9 paid by the distributor to the brewer; but where the brewer
10 sells direct to the retailer, the deposit shall be an amount no
11 less than that required by the brewer from his own
12 distributors; and provided further, that in no instance shall
13 this deposit be less than 50 cents for each case of beer in
14 pint or smaller bottles and 60 cents for each case of beer in
15 quart or half-gallon bottles; and provided further, that the
16 purchase price of all beer sold to an importing distributor or
17 distributor shall be paid by such importing distributor or
18 distributor in cash on or before the 15th day (Sundays and
19 holidays excepted) after delivery of such beer to such
20 purchaser; and unless the purchase price payable by such
21 importing distributor or distributor for beer sold in
22 returnable bottles and cases shall expressly include a charge
23 for the bottles and cases, such importing distributor or
24 distributor shall, on or before the 15th day (Sundays and
25 holidays excepted) after delivery of such beer to such
26 purchaser, pay the seller in cash a required amount as a

1 deposit to assure the return of such bottles and cases.
2 Nothing herein contained shall prohibit any licensee from
3 crediting or refunding to a purchaser the actual amount of
4 money paid for bottles, cases, kegs or barrels returned by the
5 purchaser to the seller or paid by the purchaser as a deposit
6 on bottles, cases, kegs or barrels, when such containers or
7 packages are returned to the seller. Nothing herein contained
8 shall prohibit any manufacturer, importing distributor or
9 distributor from extending usual and customary credit for
10 alcoholic liquor sold to customers or purchasers who live in
11 or maintain places of business outside of this State when such
12 alcoholic liquor is actually transported and delivered to such
13 points outside of this State.

14 A manufacturer, distributor, or importing distributor may
15 furnish free social media advertising to a retail licensee if
16 the social media advertisement does not contain the retail
17 price of any alcoholic liquor and the social media
18 advertisement complies with any applicable rules or
19 regulations issued by the Alcohol and Tobacco Tax and Trade
20 Bureau of the United States Department of the Treasury. A
21 manufacturer, distributor, or importing distributor may list
22 the names of one or more unaffiliated retailers in the
23 advertisement of alcoholic liquor through social media.
24 Nothing in this Section shall prohibit a retailer from
25 communicating with a manufacturer, distributor, or importing
26 distributor on social media or sharing media on the social

1 media of a manufacturer, distributor, or importing
2 distributor. A retailer may request free social media
3 advertising from a manufacturer, distributor, or importing
4 distributor. Nothing in this Section shall prohibit a
5 manufacturer, distributor, or importing distributor from
6 sharing, reposting, or otherwise forwarding a social media
7 post by a retail licensee, so long as the sharing, reposting,
8 or forwarding of the social media post does not contain the
9 retail price of any alcoholic liquor. No manufacturer,
10 distributor, or importing distributor shall pay or reimburse a
11 retailer, directly or indirectly, for any social media
12 advertising services, except as specifically permitted in this
13 Act. No retailer shall accept any payment or reimbursement,
14 directly or indirectly, for any social media advertising
15 services offered by a manufacturer, distributor, or importing
16 distributor, except as specifically permitted in this Act. For
17 the purposes of this Section, "social media" means a service,
18 platform, or site where users communicate with one another and
19 share media, such as pictures, videos, music, and blogs, with
20 other users free of charge.

21 No right of action shall exist for the collection of any
22 claim based upon credit extended to a distributor, importing
23 distributor or retail licensee contrary to the provisions of
24 this Section.

25 Every manufacturer, importing distributor and distributor
26 shall submit or cause to be submitted, to the State

1 Commission, in triplicate, not later than Thursday of each
2 calendar week, a verified written list of the names and
3 respective addresses of each retail licensee purchasing
4 spirits or wine from such manufacturer, importing distributor
5 or distributor who, on the first business day of that calendar
6 week, was delinquent beyond the above mentioned permissible
7 merchandising credit period of 30 days; or, if such is the
8 fact, a verified written statement that no retail licensee
9 purchasing spirits or wine was then delinquent beyond such
10 permissible merchandising credit period of 30 days.

11 Every manufacturer, importing distributor and distributor
12 shall submit or cause to be submitted, to the State
13 Commission, in triplicate, a verified written list of the
14 names and respective addresses of each previously reported
15 delinquent retail licensee who has cured such delinquency by
16 payment, which list shall be submitted not later than the
17 close of the second full business day following the day such
18 delinquency was so cured.

19 Such written verified reports required to be submitted by
20 this Section shall be posted by the State Commission in each of
21 its offices in places available for public inspection not
22 later than the day following receipt thereof by the
23 Commission. The reports so posted shall constitute notice to
24 every manufacturer, importing distributor and distributor of
25 the information contained therein. Actual notice to
26 manufacturers, importing distributors and distributors of the

1 information contained in any such posted reports, however
2 received, shall also constitute notice of such information.

3 The 30 day merchandising credit period allowed by this
4 Section shall commence with the day immediately following the
5 date of invoice and shall include all successive days
6 including Sundays and holidays to and including the 30th
7 successive day.

8 In addition to other methods allowed by law, payment by
9 check or credit card during the period for which merchandising
10 credit may be extended under the provisions of this Section
11 shall be considered payment. All checks received in payment
12 for alcoholic liquor shall be promptly deposited for
13 collection. A post dated check or a check dishonored on
14 presentation for payment shall not be deemed payment.

15 A credit card payment in dispute by a retailer shall not be
16 deemed payment, and the debt uncured for merchandising credit
17 shall be reported as delinquent. Nothing in this Section shall
18 prevent a distributor, self-distributing manufacturer, or
19 importing distributor from assessing a usual and customary
20 transaction fee representative of the actual finance charges
21 incurred for processing a credit card payment. This
22 transaction fee shall be disclosed on the invoice. It shall be
23 considered unlawful for a distributor, importing distributor,
24 or self-distributing manufacturer to waive finance charges for
25 retailers.

26 A retail licensee shall not be deemed to be delinquent in

1 payment for any alleged sale to him of alcoholic liquor when
2 there exists a bona fide dispute between such retailer and a
3 manufacturer, importing distributor or distributor with
4 respect to the amount of indebtedness existing because of such
5 alleged sale. A retail licensee shall not be deemed to be
6 delinquent under this provision and 11 Ill. Adm. Code 100.90
7 until 30 days after the date on which the region in which the
8 retail licensee is located enters Phase 4 of the Governor's
9 Restore Illinois Plan as issued on May 5, 2020.

10 A delinquent retail licensee who engages in the retail
11 liquor business at 2 or more locations shall be deemed to be
12 delinquent with respect to each such location.

13 The license of any person who violates any provision of
14 this Section shall be subject to suspension or revocation in
15 the manner provided by this Act.

16 If any part or provision of this Article or the
17 application thereof to any person or circumstances shall be
18 adjudged invalid by a court of competent jurisdiction, such
19 judgment shall be confined by its operation to the controversy
20 in which it was mentioned and shall not affect or invalidate
21 the remainder of this Article or the application thereof to
22 any other person or circumstance and to this and the
23 provisions of this Article are declared severable.

24 (Source: P.A. 101-631, eff. 6-2-20.)

25 (235 ILCS 5/6-6.65 new)

1 Sec. 6-6.65. Items of value; permitted, limited. The
2 General Assembly finds that Illinois restaurants and
3 on-premise retail licensees have been hard hit by the COVID-19
4 pandemic and are in dire need of assistance to adjust their
5 operations to the impacts of COVID-19 and adherence to
6 Illinois' public health and safety measures during the
7 challenging months ahead while indoor dining is suspended and
8 outdoor dining is substantially inhibited by the environmental
9 factors beyond human control. This Section 6-6.5 is a limited
10 exception to the otherwise prohibited giving or furnishing of
11 money, items or things of value to retail license holders as
12 contained in Sections 6-5 and 6-6 of this Act and such activity
13 is limited to this temporary and emergency assistance to
14 retail licensees during this COVID-19 pandemic until December
15 31, 2021.

16 (a) Manufacturers, non-resident dealers, foreign
17 importers, distributors, or importing distributors may donate
18 money or COVID-19-related improvements, fixtures, and
19 equipment to an entity exempt from federal income taxes under
20 Section 501 of the Internal Revenue Code with the intent that
21 eligible restaurants or retail licensees will apply for and
22 acquire these COVID-19-related improvements, fixtures, and
23 equipment for their use in their operations during the current
24 COVID-19 pandemic. COVID-19-related improvements, fixtures,
25 and equipment shall be limited to the equipment and fixtures
26 that allow a retail license holder to comply with social

1 distancing guidelines, expand take-out/delivery operations, or
2 accommodate outdoor dining, such as plexiglass barriers or
3 partitions, signage promoting social distancing and hygiene
4 protocols, heaters, heat lamps, weatherization upgrades, and
5 insulated delivery bags; improvements that allow restaurants
6 to continue operating, such as food heaters for to-go orders,
7 and purchasing personal protective equipment and sanitation
8 supplies necessitated by the pandemic in order that retail
9 licensees can continue operating; and COVID-19-related
10 business improvements like patio heaters or contactless
11 technology.

12 (b) Retail license holders may accept temporary donations,
13 pursuant to subsection (g), of COVID-19-related improvements,
14 fixtures, and equipment from an entity exempt from federal
15 income taxes under Section 501 of the Internal Revenue Code
16 donated to the entity by Illinois licensed manufacturers,
17 non-resident dealers, foreign importers, distributors, or
18 importing distributors under this Section in order to continue
19 to operate safely and stay in business during this
20 unprecedented time, provided the retail licensee meets the
21 eligibility requirement of this Act. Eligible businesses
22 consist of Illinois restaurants and on-premise retail license
23 holders that: (i) are engaged in providing food or beverage
24 services and wherein meals or beverages are prepared
25 on-premises to patrons who traditionally order and are served
26 while seated; (ii) meet the definition of a "retailer" as

1 defined in Section 1-3.17, including "hotels" as defined in
2 Section 1-3.25; and (iii) can demonstrate through an
3 application process to the entity exempt from federal income
4 taxes under Section 501 of the Internal Revenue Code they have
5 experienced financial hardship due to COVID-19.

6 (c) Nothing in this Section permits a manufacturer,
7 non-resident dealer, foreign importer, distributor, or
8 importing distributor to make a direct loan or sale of
9 furniture, fixtures or equipment to any retailer not otherwise
10 permitted in this Act. No retailer shall accept any donation,
11 loan or sale of furniture, or fixture or equipment from any
12 manufacturer, non-resident dealer, foreign importer,
13 distributor, or importing distributor, not otherwise
14 specifically authorized in this Act.

15 (d) Any entity exempt from federal income taxes under
16 Section 501 of the Internal Revenue Code, including, without
17 limitation, charities, government entities, advocacy groups,
18 business leagues, or chambers of commerce and nonprofit
19 organizations that promote social welfare may accept monetary
20 donations or COVID-19-related improvements, fixtures, and
21 equipment to eligible retail licensees in accordance with this
22 Section. The entity exempt from federal income taxes under
23 Section 501 of the Internal Revenue Code shall not give cash
24 grants or cash donations to license holders.

25 (e) No officer, director, or owner of a license holder or
26 member of the restaurant, beverage, or liquor industry may

1 serve on the board of directors of the entity exempt from
2 federal income taxes under Section 501 of the Internal Revenue
3 Code.

4 (f) Any manufacturer, non-resident dealer, foreign
5 importer, distributor, or importing distributor and their
6 agents that donate to an entity exempt from federal income
7 taxes under Section 501 of the Internal Revenue Code with the
8 intent that the entity will provide COVID-19 mitigation relief
9 hereunder shall be solely responsible to maintain accurate
10 books and records of all donations made pursuant to this
11 Section. The manufacturer, non-resident dealer, foreign
12 importer, distributor, or importing distributor, or their
13 agents, must submit those books and records upon request for
14 inspection by the State Commission. Failure to keep such
15 records shall render the manufacturer, non-resident dealer,
16 foreign importer, distributor, or importing distributor
17 ineligible for the privileges contained within this Section.
18 All such records shall be maintained for a period of 3 years.

19 (g) Nothing in this Section shall permit the restaurant
20 business to accept or retain any donated COVID-19-related
21 improvements, fixtures, and equipment hereunder later than
22 December 31, 2021. It shall be the sole responsibility of the
23 retail licensee or its agent to return any donated
24 COVID-19-related improvements, fixtures, and equipment to the
25 entity exempt from federal income taxes under Section 501 of
26 the Internal Revenue Code on or before December 31, 2021.

1 (h) The entity exempt from federal income taxes under
2 Section 501 of the Internal Revenue Code is permitted to sell
3 the COVID-19-related improvements, fixtures, and equipment to
4 retail licensee only if: (i) the COVID-19-related
5 improvements, fixtures, and equipment are purchased from the
6 entity exempt from federal income taxes under Section 501 of
7 the Internal Revenue Code at fair market value; (ii) full
8 payment is made by the retail licensee to the entity exempt
9 from federal income taxes under Section 501 of the Internal
10 Revenue Code no later than December 31, 2021; and (iii) proper
11 books and records of the transaction are maintained by the
12 licensee, or its agent, and are available for inspection upon
13 request by the State Commission. All such records shall be
14 maintained by the license holder, or their agent, for a period
15 of 3 years.

16 (i) A manufacturer of beer, wine, or spirits that enters
17 into an agreement with a non-profit organization for purposes
18 of this Section shall not: (i) require a distributor or
19 importing distributor of beer, wine, or spirits to contribute
20 marketing, advertising, or other funds or COVID-19-related
21 improvements, fixtures, or equipment, for control or
22 expenditure by the manufacturer, unless the distributor or
23 importing distributor has agreed, in writing and in advance,
24 to spend or contribute the distributor's or importing
25 distributor's funds or provide COVID-19-related improvements,
26 fixtures, or equipment for a specified marketing, charitable

1 contribution, or any similar contribution, including
2 COVID-19-related improvements, fixtures, and equipment; or
3 (ii) require a distributor or importing distributor of beer,
4 wine, or spirits to deliver or pick up from any retail
5 licensee, their agent, or non-profit organization any items,
6 including COVID-19-related improvements, fixtures, equipment,
7 or any other items, the giving, sale, leasing, or otherwise
8 furnishing of which is an item of value pursuant to Section 6-5
9 or 6-6 of this Act.

10 A manufacturer of beer, wine, or spirits that receives
11 consent pursuant to this subsection shall maintain for 3 years
12 sufficient books and records regarding the expenditure of any
13 funds that reflect the manufacturer's expenditure of any
14 marketing or charitable contribution, including
15 COVID-19-related improvements, fixtures, or equipment, or any
16 similar contribution.

17 (j) It shall be the sole obligation of the retail licensee
18 to return and deliver any equipment the retailer temporarily
19 receives pursuant to this Section. Failure to comply with this
20 Section shall result in a fine against the retail licensee or
21 the suspension or revocation of the retail license as
22 determined by the State Commission. Any fines or penalties for
23 failure to return or purchase donated improvements, fixtures,
24 or equipment on or before December 31, 2021 shall be assessed
25 against the license holder by the State Commission.

26 (k) For purposes of this Section, branding on donated

1 improvements, fixtures, merchandise, and equipment is
2 prohibited.

3 (1) This Section is repealed January 1, 2024.

4 (235 ILCS 5/6-28.8)

5 (Section scheduled to be repealed on June 2, 2021)

6 Sec. 6-28.8. Delivery and carry out of mixed drinks
7 permitted.

8 (a) In this Section:

9 "Cocktail" or "mixed drink" means any beverage obtained by
10 combining ingredients alcoholic in nature, whether brewed,
11 fermented, or distilled, with ingredients non-alcoholic in
12 nature, such as fruit juice, lemonade, cream, or a carbonated
13 beverage.

14 "Original container" means, for the purposes of this
15 Section only, a container that is filled, sealed, and secured
16 by a retail licensee's employee at the retail licensee's
17 location with a tamper-evident lid or cap.

18 "Sealed container" means a rigid container that contains a
19 mixed drink or a single serving of wine, is new, has never been
20 used, has a secured lid or cap designed to prevent consumption
21 without removal of the lid or cap, and is tamper-evident.

22 "Sealed container" does not include a container with a lid
23 with sipping holes or openings for straws or a container made
24 of plastic, paper, or polystyrene foam.

25 "Tamper-evident" means a lid or cap that has been sealed

1 with tamper-evident covers, including, but not limited to, wax
2 dip or heat shrink wrap.

3 (b) A cocktail, ~~or~~ mixed drink, or single serving of wine
4 placed in a sealed container by a retail licensee at the retail
5 licensee's location may be transferred and sold for
6 off-premises consumption if the following requirements are
7 met:

8 (1) the cocktail is transferred within the licensed
9 premises, by a curbside pickup, or by delivery by an
10 employee of the retail licensee who:

11 (A) has been trained in accordance with Section
12 6-27.1 at the time of the sale;

13 (B) is at least 21 years of age; and

14 (C) upon delivery, verifies the age of the person
15 to whom the cocktail or single serving of wine is being
16 delivered;

17 (2) if the employee delivering the cocktail or single
18 serving of wine is not able to safely verify a person's age
19 or level of intoxication upon delivery, the employee shall
20 cancel the sale of alcohol and return the product to the
21 retail license holder;

22 (3) the sealed container is placed in the trunk of the
23 vehicle or if there is no trunk, in the vehicle's rear
24 compartment that is not readily accessible to the
25 passenger area;

26 (4) the sealed container shall be affixed with a label

1 or tag that contains the following information:

2 (A) the cocktail or mixed drink ingredients, type,
3 and name of the alcohol;

4 (B) the name, license number, and address of the
5 retail licensee that filled the original container and
6 sold the product;

7 (C) the volume of the cocktail, ~~or~~ mixed drink, or
8 single serving of wine in the sealed container; and

9 (D) the sealed container was filled less than 7
10 days before the date of sale.

11 (c) Third-party delivery services are not permitted to
12 deliver cocktails and mixed drinks under this Section.

13 (d) If there is an executive order of the Governor in
14 effect during a disaster, the employee delivering the mixed
15 drink, ~~or~~ cocktail, or single serving of wine must comply with
16 any requirements of that executive order, including, but not
17 limited to, wearing gloves and a mask and maintaining
18 distancing requirements when interacting with the public.

19 (e) Delivery or carry out of a cocktail, ~~or~~ mixed drink, or
20 single serving of wine is prohibited if:

21 (1) a third party delivers the cocktail or mixed
22 drink;

23 (2) a container of a mixed drink, ~~or~~ cocktail, or
24 single serving of wine is not tamper-evident and sealed;

25 (3) a container of a mixed drink, ~~or~~ cocktail, or
26 single serving of wine is transported in the passenger

1 area of a vehicle;

2 (4) a mixed drink, ~~or~~ cocktail, or single serving of
3 wine is delivered by a person or to a person who is under
4 the age of 21; or

5 (5) the person delivering a mixed drink, ~~or~~ cocktail,
6 or single serving of wine fails to verify the age of the
7 person to whom the mixed drink or cocktail is being
8 delivered.

9 (f) Violations of this Section shall be subject to any
10 applicable penalties, including, but not limited to, the
11 penalties specified under Section 11-502 of the Illinois
12 Vehicle Code.

13 (f-5) This Section is not intended to prohibit or preempt
14 the ability of a brew pub, tap room, or distilling pub to
15 continue to temporarily deliver alcoholic liquor pursuant to
16 guidance issued by the State Commission on March 19, 2020
17 entitled "Illinois Liquor Control Commission, COVID-19 Related
18 Actions, Guidance on Temporary Delivery of Alcoholic Liquor".
19 This Section shall only grant authorization to holders of
20 State of Illinois retail liquor licenses but not to licensees
21 that simultaneously hold any licensure or privilege to
22 manufacture alcoholic liquors within or outside of the State
23 of Illinois.

24 (g) This Section is not a denial or limitation of home rule
25 powers and functions under Section 6 of Article VII of the
26 Illinois Constitution.

1 (h) This Section is repealed on January 1, 2024 ~~one year~~
2 ~~after the effective date of this amendatory Act of the 101st~~
3 ~~General Assembly.~~

4 (Source: P.A. 101-631, eff. 6-2-20.)

5 Article 5.

6 Section 5-5. The Use Tax Act is amended by changing
7 Section 9 as follows:

8 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

9 Sec. 9. Returns; distribution of proceeds.

10 (a) Except as to motor vehicles, watercraft, aircraft, and
11 trailers that are required to be registered with an agency of
12 this State, each retailer required or authorized to collect
13 the tax imposed by this Act shall pay to the Department the
14 amount of such tax (except as otherwise provided) at the time
15 when he is required to file his return for the period during
16 which such tax was collected, less a discount of 2.1% prior to
17 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
18 per calendar year, whichever is greater, which is allowed to
19 reimburse the retailer for expenses incurred in collecting the
20 tax, keeping records, preparing and filing returns, remitting
21 the tax and supplying data to the Department on request. The
22 discount under this Section is not allowed for the 1.25%
23 portion of taxes paid on aviation fuel that is subject to the

1 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
2 47133. In the case of retailers who report and pay the tax on a
3 transaction by transaction basis, as provided in this Section,
4 such discount shall be taken with each such tax remittance
5 instead of when such retailer files his periodic return. The
6 discount allowed under this Section is allowed only for
7 returns that are filed in the manner required by this Act. The
8 Department may disallow the discount for retailers whose
9 certificate of registration is revoked at the time the return
10 is filed, but only if the Department's decision to revoke the
11 certificate of registration has become final. A retailer need
12 not remit that part of any tax collected by him to the extent
13 that he is required to remit and does remit the tax imposed by
14 the Retailers' Occupation Tax Act, with respect to the sale of
15 the same property.

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

26 (c) Except as provided in this Section, on or before the

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

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

- 21 1. The name of the seller;
- 22 2. The address of the principal place of business from
23 which he engages in the business of selling tangible
24 personal property at retail in this State;
- 25 3. The total amount of taxable receipts received by
26 him during the preceding calendar month from sales of

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

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

6 5. The amount of tax due;

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

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

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

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

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

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

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

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

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

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

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

20 (h) Before October 1, 2000, if the taxpayer's average
21 monthly tax liability to the Department under this Act, the
22 Retailers' Occupation Tax Act, the Service Occupation Tax Act,
23 the Service Use Tax Act was \$10,000 or more during the
24 preceding 4 complete calendar quarters, he shall file a return
25 with the Department each month by the 20th day of the month
26 next following the month during which such tax liability is

1 incurred and shall make payments to the Department on or
2 before the 7th, 15th, 22nd and last day of the month during
3 which such liability is incurred. On and after October 1,
4 2000, if the taxpayer's average monthly tax liability to the
5 Department under this Act, the Retailers' Occupation Tax Act,
6 the Service Occupation Tax Act, and the Service Use Tax Act was
7 \$20,000 or more during the preceding 4 complete calendar
8 quarters, he shall file a return with the Department each
9 month by the 20th day of the month next following the month
10 during which such tax liability is incurred and shall make
11 payment to the Department on or before the 7th, 15th, 22nd and
12 last day of the month during which such liability is incurred.
13 If the month during which such tax liability is incurred began
14 prior to January 1, 1985, each payment shall be in an amount
15 equal to 1/4 of the taxpayer's actual liability for the month
16 or an amount set by the Department not to exceed 1/4 of the
17 average monthly liability of the taxpayer to the Department
18 for the preceding 4 complete calendar quarters (excluding the
19 month of highest liability and the month of lowest liability
20 in such 4 quarter period). If the month during which such tax
21 liability is incurred begins on or after January 1, 1985, and
22 prior to January 1, 1987, each payment shall be in an amount
23 equal to 22.5% of the taxpayer's actual liability for the
24 month or 27.5% of the taxpayer's liability for the same
25 calendar month of the preceding year. If the month during
26 which such tax liability is incurred begins on or after

1 January 1, 1987, and prior to January 1, 1988, each payment
2 shall be in an amount equal to 22.5% of the taxpayer's actual
3 liability for the month or 26.25% of the taxpayer's liability
4 for the same calendar month of the preceding year. If the month
5 during which such tax liability is incurred begins on or after
6 January 1, 1988, and prior to January 1, 1989, or begins on or
7 after January 1, 1996, each payment shall be in an amount equal
8 to 22.5% of the taxpayer's actual liability for the month or
9 25% of the taxpayer's liability for the same calendar month of
10 the preceding year. If the month during which such tax
11 liability is incurred begins on or after January 1, 1989, and
12 prior to January 1, 1996, each payment shall be in an amount
13 equal to 22.5% of the taxpayer's actual liability for the
14 month or 25% of the taxpayer's liability for the same calendar
15 month of the preceding year or 100% of the taxpayer's actual
16 liability for the quarter monthly reporting period. The amount
17 of such quarter monthly payments shall be credited against the
18 final tax liability of the taxpayer's return for that month.
19 Before October 1, 2000, once applicable, the requirement of
20 the making of quarter monthly payments to the Department shall
21 continue until such taxpayer's average monthly liability to
22 the Department during the preceding 4 complete calendar
23 quarters (excluding the month of highest liability and the
24 month of lowest liability) is less than \$9,000, or until such
25 taxpayer's average monthly liability to the Department as
26 computed for each calendar quarter of the 4 preceding complete

1 calendar quarter period is less than \$10,000. However, if a
2 taxpayer can show the Department that a substantial change in
3 the taxpayer's business has occurred which causes the taxpayer
4 to anticipate that his average monthly tax liability for the
5 reasonably foreseeable future will fall below the \$10,000
6 threshold stated above, then such taxpayer may petition the
7 Department for change in such taxpayer's reporting status. On
8 and after October 1, 2000, once applicable, the requirement of
9 the making of quarter monthly payments to the Department shall
10 continue until such taxpayer's average monthly liability to
11 the Department during the preceding 4 complete calendar
12 quarters (excluding the month of highest liability and the
13 month of lowest liability) is less than \$19,000 or until such
14 taxpayer's average monthly liability to the Department as
15 computed for each calendar quarter of the 4 preceding complete
16 calendar quarter period is less than \$20,000. However, if a
17 taxpayer can show the Department that a substantial change in
18 the taxpayer's business has occurred which causes the taxpayer
19 to anticipate that his average monthly tax liability for the
20 reasonably foreseeable future will fall below the \$20,000
21 threshold stated above, then such taxpayer may petition the
22 Department for a change in such taxpayer's reporting status.
23 The Department shall change such taxpayer's reporting status
24 unless it finds that such change is seasonal in nature and not
25 likely to be long term. If any such quarter monthly payment is
26 not paid at the time or in the amount required by this Section,

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

11 (i) Notwithstanding any other provision of law, if the
12 taxpayer is engaged in business in the industry identified
13 under Subsector 722 of the North American Industry
14 Classification System (NAICS) entitled "Food Services and
15 Drinking Places" (i.e., businesses with a NAICS Code of 722),
16 then, beginning on February 1, 2021 and continuing through
17 December 31, 2021, the obligation to make payments on or
18 before the 7th, 15th, 22nd and last day of the month as
19 provided in subsection (h) shall be suspended, and the
20 taxpayer may choose instead to make payments on or before the
21 20th day of each calendar month as provided in subsection (c).

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

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

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

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

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

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

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

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

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

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

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

13 The transaction reporting return in the case of motor
14 vehicles or trailers that are required to be registered with
15 an agency of this State, shall be the same document as the
16 Uniform Invoice referred to in Section 5-402 of the Illinois
17 Vehicle Code and must show the name and address of the seller;
18 the name and address of the purchaser; the amount of the
19 selling price including the amount allowed by the retailer for
20 traded-in property, if any; the amount allowed by the retailer
21 for the traded-in tangible personal property, if any, to the
22 extent to which Section 2 of this Act allows an exemption for
23 the value of traded-in property; the balance payable after
24 deducting such trade-in allowance from the total selling
25 price; the amount of tax due from the retailer with respect to
26 such transaction; the amount of tax collected from the

1 purchaser by the retailer on such transaction (or satisfactory
2 evidence that such tax is not due in that particular instance,
3 if that is claimed to be the fact); the place and date of the
4 sale; a sufficient identification of the property sold; such
5 other information as is required in Section 5-402 of the
6 Illinois Vehicle Code, and such other information as the
7 Department may reasonably require.

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

25 Such transaction reporting return shall be filed not later
26 than 20 days after the date of delivery of the item that is

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

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

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

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

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

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

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

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

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

1 required by both Acts on the one form.

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

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

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

20 Beginning January 1, 1990, each month the Department shall
21 pay into the State and Local Sales Tax Reform Fund, a special
22 fund in the State Treasury, 20% 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, other than (i) tangible
25 personal property which is purchased outside Illinois at
26 retail from a retailer and which is titled or registered by an

1 agency of this State's government and (ii) aviation fuel sold
2 on or after December 1, 2019. This exception for aviation fuel
3 only applies for so long as the revenue use requirements of 49
4 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

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

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

1 realized for the preceding month from the 6.25% general rate
2 on the selling price of tangible personal property which is
3 purchased outside Illinois at retail from a retailer and which
4 is titled or registered by an agency of this State's
5 government.

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

13 Beginning July 1, 2011, each month the Department shall
14 pay into the Clean Air Act Permit Fund 80% of the net revenue
15 realized for the preceding month from the 6.25% general rate
16 on the selling price of sorbents used in Illinois in the
17 process of sorbent injection as used to comply with the
18 Environmental Protection Act or the federal Clean Air Act, but
19 the total payment into the Clean Air Act Permit Fund under this
20 Act and the Retailers' Occupation Tax Act shall not exceed
21 \$2,000,000 in any fiscal year.

22 Beginning July 1, 2013, each month the Department shall
23 pay into the Underground Storage Tank Fund from the proceeds
24 collected under this Act, the Service Use Tax Act, the Service
25 Occupation Tax Act, and the Retailers' Occupation Tax Act an
26 amount equal to the average monthly deficit in the Underground

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

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

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

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

1 securing Bonds issued and outstanding pursuant to the Build
2 Illinois Bond Act is sufficient, taking into account any
3 future investment income, to fully provide, in accordance with
4 such indenture, for the defeasance of or the payment of the
5 principal of, premium, if any, and interest on the Bonds
6 secured by such indenture and on any Bonds expected to be
7 issued thereafter and all fees and costs payable with respect
8 thereto, all as certified by the Director of the Bureau of the
9 Budget (now Governor's Office of Management and Budget). If on
10 the last business day of any month in which Bonds are
11 outstanding pursuant to the Build Illinois Bond Act, the
12 aggregate of the moneys deposited in the Build Illinois Bond
13 Account in the Build Illinois Fund in such month shall be less
14 than the amount required to be transferred in such month from
15 the Build Illinois Bond Account to the Build Illinois Bond
16 Retirement and Interest Fund pursuant to Section 13 of the
17 Build Illinois Bond Act, an amount equal to such deficiency
18 shall be immediately paid from other moneys received by the
19 Department pursuant to the Tax Acts to the Build Illinois
20 Fund; provided, however, that any amounts paid to the Build
21 Illinois Fund in any fiscal year pursuant to this sentence
22 shall be deemed to constitute payments pursuant to clause (b)
23 of the preceding sentence and shall reduce the amount
24 otherwise payable for such fiscal year pursuant to clause (b)
25 of the preceding sentence. 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 the 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, the Illinois
14 Tax Increment Fund, and the Energy Infrastructure Fund
15 pursuant to the preceding paragraphs or in any amendments to
16 this Section hereafter enacted, beginning on the first day of
17 the first calendar month to occur on or after August 26, 2014
18 (the effective date of Public Act 98-1098), each month, from
19 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 State and Local Sales Tax
5 Reform Fund, the Build Illinois Fund, the McCormick Place
6 Expansion Project Fund, the Illinois Tax Increment Fund, the
7 Energy Infrastructure Fund, and the Tax Compliance and
8 Administration Fund as provided in this Section, the
9 Department shall pay each month into the Road Fund the amount
10 estimated to represent 16% of the net revenue realized from
11 the taxes imposed on motor fuel and gasohol. Beginning July 1,
12 2022 and until July 1, 2023, subject to the payment of amounts
13 into the State and Local Sales Tax Reform Fund, the Build
14 Illinois Fund, the McCormick Place Expansion Project Fund, the
15 Illinois Tax Increment Fund, the Energy Infrastructure Fund,
16 and the Tax Compliance and Administration Fund as provided in
17 this Section, the Department shall pay each month into the
18 Road Fund the amount estimated to represent 32% of the net
19 revenue realized from the taxes imposed on motor fuel and
20 gasohol. Beginning July 1, 2023 and until July 1, 2024,
21 subject to the payment of amounts into the State and Local
22 Sales Tax Reform Fund, the Build Illinois Fund, the McCormick
23 Place Expansion Project Fund, the Illinois Tax Increment Fund,
24 the Energy Infrastructure Fund, and the Tax Compliance and
25 Administration Fund as provided in this Section, the
26 Department shall pay each month into the Road Fund the amount

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

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

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

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

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

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

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

1 Section 5-10. The Retailers' Occupation Tax Act is amended
2 by changing Section 3 as follows:

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

4 Sec. 3. Returns; distribution of proceeds.

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

10 1. The name of the seller;

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

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

21 4. Total amount received by him during the preceding
22 calendar month or quarter on charge and time sales of
23 tangible personal property, and from services furnished,
24 by him prior to the month or quarter for which the return
25 is filed;

- 1 5. Deductions allowed by law;
- 2 6. Gross receipts which were received by him during
- 3 the preceding calendar month or quarter and upon the basis
- 4 of which the tax is imposed;
- 5 7. The amount of credit provided in Section 2d of this
- 6 Act;
- 7 8. The amount of tax due;
- 8 9. The signature of the taxpayer; and
- 9 10. Such other reasonable information as the
- 10 Department may require.

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

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

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

1 Prior to October 1, 2003, and on and after September 1,
2 2004 a retailer may accept a Manufacturer's Purchase Credit
3 certification from a purchaser in satisfaction of Use Tax as
4 provided in Section 3-85 of the Use Tax Act if the purchaser
5 provides the appropriate documentation as required by Section
6 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
7 certification, accepted by a retailer prior to October 1, 2003
8 and on and after September 1, 2004 as provided in Section 3-85
9 of the Use Tax Act, may be used by that retailer to satisfy
10 Retailers' Occupation Tax liability in the amount claimed in
11 the certification, not to exceed 6.25% of the receipts subject
12 to tax from a qualifying purchase. A Manufacturer's Purchase
13 Credit reported on any original or amended return filed under
14 this Act after October 20, 2003 for reporting periods prior to
15 September 1, 2004 shall be disallowed. Manufacturer's
16 Purchaser Credit reported on annual returns due on or after
17 January 1, 2005 will be disallowed for periods prior to
18 September 1, 2004. No Manufacturer's Purchase Credit may be
19 used after September 30, 2003 through August 31, 2004 to
20 satisfy any tax liability imposed under this Act, including
21 any audit liability.

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

1 of the first two months of each calendar quarter, on or before
2 the twentieth day of the following calendar month, stating:

3 1. The name of the seller;

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

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

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

14 5. The amount of tax due; and

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

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

1 by the Department. For purposes of this Section, "aviation
2 fuel" means jet fuel and aviation gasoline.

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

17 Beginning on October 1, 2003, every distributor, importing
18 distributor, and manufacturer of alcoholic liquor as defined
19 in the Liquor Control Act of 1934, shall file a statement with
20 the Department of Revenue, no later than the 10th day of the
21 month for the preceding month during which transactions
22 occurred, by electronic means, showing the total amount of
23 gross receipts from the sale of alcoholic liquor sold or
24 distributed during the preceding month to purchasers;
25 identifying the purchaser to whom it was sold or distributed;
26 the purchaser's tax registration number; and such other

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

19 (d) If a total amount of less than \$1 is payable,
20 refundable or creditable, such amount shall be disregarded if
21 it is less than 50 cents and shall be increased to \$1 if it is
22 50 cents or more.

23 (e) Notwithstanding any other provision of this Act to the
24 contrary, retailers 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 (f) Beginning October 1, 1993, a taxpayer who has an
3 average monthly tax liability of \$150,000 or more shall make
4 all 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" shall be the sum of the taxpayer's liabilities
20 under this Act, and under all other State and local occupation
21 and use tax laws administered by the Department, for the
22 immediately preceding calendar year 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 Any amount which is required to be shown or reported on any
17 return or other document under this Act shall, if such amount
18 is not a whole-dollar amount, be increased to the nearest
19 whole-dollar amount in any case where the fractional part of a
20 dollar is 50 cents or more, and decreased to the nearest
21 whole-dollar amount where the fractional part of a dollar is
22 less than 50 cents.

23 (g) If the retailer is otherwise required to file a
24 monthly return and if the retailer's average monthly tax
25 liability to the Department does not exceed \$200, the
26 Department may authorize his returns to be filed on a quarter

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

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

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

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

24 Where the same person has more than one business
25 registered with the Department under separate registrations
26 under this Act, such person may not file each return that is

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

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

1 with an inboard motor.

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

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

26 The transaction reporting return, in the case of motor

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

21 The transaction reporting return in the case of watercraft
22 or aircraft must show the name and address of the seller; the
23 name and address of the purchaser; the amount of the selling
24 price including the amount allowed by the retailer for
25 traded-in property, if any; the amount allowed by the retailer
26 for the traded-in tangible personal property, if any, to the

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

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

24 With each such transaction reporting return, the retailer
25 shall remit the proper amount of tax due (or shall submit
26 satisfactory evidence that the sale is not taxable if that is

1 the case), to the Department or its agents, whereupon the
2 Department shall issue, in the purchaser's name, a use tax
3 receipt (or a certificate of exemption if the Department is
4 satisfied that the particular sale is tax exempt) which such
5 purchaser may submit to the agency with which, or State
6 officer with whom, he must title or register the tangible
7 personal property that is involved (if titling or registration
8 is required) in support of such purchaser's application for an
9 Illinois certificate or other evidence of title or
10 registration to such tangible personal property.

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

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

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

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

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

23 Where the seller is a limited liability company, the
24 return filed on behalf of the limited liability company shall
25 be signed by a manager, member, or properly accredited agent
26 of the limited liability company.

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

25 (j) Before October 1, 2000, if the taxpayer's average
26 monthly tax liability to the Department under this Act, the

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

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

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

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

23 The provisions of this paragraph apply before October 1,
24 2001. Without regard to whether a taxpayer is required to make
25 quarter monthly payments as specified above, any taxpayer who
26 is required by Section 2d of this Act to collect and remit

1 prepaid taxes and has collected prepaid taxes which average in
2 excess of \$25,000 per month during the preceding 2 complete
3 calendar quarters, shall file a return with the Department as
4 required by Section 2f and shall make payments to the
5 Department on or before the 7th, 15th, 22nd and last day of the
6 month during which such liability is incurred. If the month
7 during which such tax liability is incurred began prior to
8 September 1, 1985 (the effective date of Public Act 84-221),
9 each payment shall be in an amount not less than 22.5% of the
10 taxpayer's actual liability under Section 2d. If the month
11 during which such tax liability is incurred begins on or after
12 January 1, 1986, each payment shall be in an amount equal to
13 22.5% of the taxpayer's actual liability for the month or
14 27.5% of the taxpayer's liability for the same calendar month
15 of the preceding calendar year. If the month during which such
16 tax liability is incurred begins on or after January 1, 1987,
17 each payment shall be in an amount equal to 22.5% of the
18 taxpayer's actual liability for the month or 26.25% of the
19 taxpayer's liability for the same calendar month of the
20 preceding year. The amount of such quarter monthly payments
21 shall be credited against the final tax liability of the
22 taxpayer's return for that month filed under this Section or
23 Section 2f, as the case may be. Once applicable, the
24 requirement of the making of quarter monthly payments to the
25 Department pursuant to this paragraph shall continue until
26 such taxpayer's average monthly prepaid tax collections during

1 the preceding 2 complete calendar quarters is \$25,000 or less.
2 If any such quarter monthly payment is not paid at the time or
3 in the amount required, the taxpayer shall be liable for
4 penalties and interest on such difference, except insofar as
5 the taxpayer has previously made payments for that month in
6 excess of the minimum payments previously due.

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

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

11 (k) Notwithstanding any other provision of law, if the
12 taxpayer is engaged in business in the industry identified
13 under Subsector 722 of the North American Industry
14 Classification System (NAICS) entitled "Food Services and
15 Drinking Places" (i.e., businesses with a NAICS Code of 722),
16 then, beginning on February 1, 2021 and continuing through
17 December 31, 2021, the obligation to make payments on or
18 before the 7th, 15th, 22nd and last day of the month as
19 provided in subsection (j) shall be suspended, and the
20 taxpayer may choose instead to make payments on or before the
21 20th day of each calendar month as provided in subsection (a).

22 (l) If any payment provided for in this Section exceeds
23 the taxpayer's liabilities under this Act, the Use Tax Act,
24 the 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 which the
21 taxpayer is filing a return, the Department shall issue the
22 taxpayer a credit memorandum for the excess.

23 (m) Beginning January 1, 1990, each month the Department
24 shall pay into the Local Government Tax Fund, a special fund in
25 the 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

1	2002	93,000,000
2	2003	99,000,000
3	2004	103,000,000
4	2005	108,000,000
5	2006	113,000,000
6	2007	119,000,000
7	2008	126,000,000
8	2009	132,000,000
9	2010	139,000,000
10	2011	146,000,000
11	2012	153,000,000
12	2013	161,000,000
13	2014	170,000,000
14	2015	179,000,000
15	2016	189,000,000
16	2017	199,000,000
17	2018	210,000,000
18	2019	221,000,000
19	2020	233,000,000
20	2021	300,000,000
21	2022	300,000,000
22	2023	300,000,000
23	2024	300,000,000
24	2025	300,000,000
25	2026	300,000,000
26	2027	375,000,000

1	2028	375,000,000
2	2029	375,000,000
3	2030	375,000,000
4	2031	375,000,000
5	2032	375,000,000
6	2033	375,000,000
7	2034	375,000,000
8	2035	375,000,000
9	2036	450,000,000

10 and

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

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

1 shall be deposited into the McCormick Place Expansion Project
2 Fund, until the full amount requested for the fiscal year, but
3 not in excess of the amount specified above as "Total
4 Deposit", has been deposited.

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

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 July 1, 1993 and ending on September 30,
22 2013, the Department shall each month pay into the Illinois
23 Tax Increment Fund 0.27% of 80% of the net revenue realized for
24 the preceding month from the 6.25% general rate on the selling
25 price of tangible personal property.

26 Subject to payment of amounts into the Build Illinois Fund

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

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

1 the cash receipts collected during the preceding fiscal year
2 by the Audit Bureau of the Department under the Use Tax Act,
3 the Service Use Tax Act, the Service Occupation Tax Act, the
4 Retailers' Occupation Tax Act, and associated local occupation
5 and use taxes administered by the Department.

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

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

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

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

1	2041	\$419,600,000
2	2042	\$432,200,000
3	2043	\$445,100,000

4 Beginning July 1, 2021 and until July 1, 2022, subject to
5 the payment of amounts into the County and Mass Transit
6 District Fund, the Local Government Tax 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 16% of the net
12 revenue realized from the taxes imposed on motor fuel and
13 gasohol. Beginning July 1, 2022 and until July 1, 2023,
14 subject to the payment of amounts into the County and Mass
15 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 32% of the net revenue realized from the taxes
22 imposed on motor fuel and gasohol. Beginning July 1, 2023 and
23 until July 1, 2024, subject to the payment of amounts into the
24 County and Mass Transit District Fund, the Local Government
25 Tax Fund, the Build Illinois Fund, the McCormick Place
26 Expansion Project Fund, the Illinois Tax Increment Fund, the

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

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

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

1 helpful in determining the accuracy of the monthly, quarterly
2 or annual returns filed by such retailer as provided for in
3 this Section.

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

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

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

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

25 The provisions of this Section concerning the filing of an
26 annual information return do not apply to a retailer who is not

1 required to file an income tax return with the United States
2 Government.

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

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

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

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

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

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

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

6 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;
7 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
8 15, Section 15-25, eff. 6-5-19; 101-10, Article 25, Section
9 25-120, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
10 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

11 Article 99.

12 Section 99-99. Effective date. This Act takes effect upon
13 becoming law.

1 INDEX

2 Statutes amended in order of appearance

3 235 ILCS 5/6-5 from Ch. 43, par. 122

4 235 ILCS 5/6-6.65 new

5 235 ILCS 5/6-28.8

6 35 ILCS 105/9 from Ch. 120, par. 439.9

7 35 ILCS 120/3 from Ch. 120, par. 442

1	INDEX
2	Statutes amended in order of appearance
3	See Index