

SB3189



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

SB3189

Introduced 1/13/2022, by Sen. Melinda Bush

SYNOPSIS AS INTRODUCED:

35 ILCS 105/9
35 ILCS 120/3

from Ch. 120, par. 439.9
from Ch. 120, par. 442

Amends the Use Tax Act and the Retailers' Occupation Tax Act. Provides that, on and after January 1, 2023, returns for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of the State are required to be filed electronically.

LRB102 21408 HLH 30524 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Use Tax Act is amended by changing Section 9
5 as follows:

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

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

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

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

23 Except as provided in this Section, on or before the
24 twentieth day of each calendar month, such retailer shall file
25 a return for the preceding calendar month. Such return shall
26 be filed on forms prescribed by the Department and shall

1 furnish such information as the Department may reasonably
2 require. On and after January 1, 2018, except for returns
3 required to be filed prior to January 1, 2023 for motor
4 vehicles, watercraft, aircraft, and trailers that are required
5 to be registered with an agency of this State, with respect to
6 retailers whose annual gross receipts average \$20,000 or more,
7 all returns required to be filed pursuant to this Act shall be
8 filed electronically. On and after January 1, 2023, with
9 respect to retailers whose annual gross receipts average
10 \$20,000 or more, all returns required to be filed pursuant to
11 this Act, including, but not limited to, returns for motor
12 vehicles, watercraft, aircraft, and trailers that are required
13 to be registered with an agency of this State, shall be filed
14 electronically. Retailers who demonstrate that they do not
15 have access to the Internet or demonstrate hardship in filing
16 electronically may petition the Department to waive the
17 electronic filing requirement.

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

25 1. The name of the seller;

26 2. The address of the principal place of business from

1 which he engages in the business of selling tangible
2 personal property at retail in this State;

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

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

10 5. The amount of tax due;

11 5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

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

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

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

24 Before October 1, 2000, if the taxpayer's average monthly
25 tax liability to the Department under this Act, the Retailers'
26 Occupation Tax Act, the Service Occupation Tax Act, the

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

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

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

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

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

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

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

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

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

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

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

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

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

1 other provision of this Act to the contrary, all returns filed
2 under this paragraph must be filed by electronic means in the
3 manner and form as required by the Department.

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

25 The transaction reporting return in the case of watercraft
26 and aircraft must show the name and address of the seller; the

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

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

1 applications for title or registration.

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

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

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

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

15 Where a retailer collects the tax with respect to the
16 selling price of tangible personal property which he sells and
17 the purchaser thereafter returns such tangible personal
18 property and the retailer refunds the selling price thereof to
19 the purchaser, such retailer shall also refund, to the
20 purchaser, the tax so collected from the purchaser. When
21 filing his return for the period in which he refunds such tax
22 to the purchaser, the retailer may deduct the amount of the tax
23 so refunded by him to the purchaser from any other use tax
24 which such retailer may be required to pay or remit to the
25 Department, as shown by such return, if the amount of the tax
26 to be deducted was previously remitted to the Department by

1 such retailer. If the retailer has not previously remitted the
2 amount of such tax to the Department, he is entitled to no
3 deduction under this Act upon refunding such tax to the
4 purchaser.

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

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

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

24 Beginning January 1, 1990, each month the Department shall
25 pay into the State and Local Sales Tax Reform Fund, a special
26 fund in the State Treasury which is hereby created, the net

1 revenue realized for the preceding month from the 1% tax
2 imposed under this Act.

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

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

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

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

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

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

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

1 been taxed at a rate of 1% prior to September 1, 2009 but that
2 are now taxed at 6.25%.

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

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

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

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

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

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

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

1 deposited in the aggregate from collections under Section 9 of
2 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
3 9 of the Service Occupation Tax Act, and Section 3 of the
4 Retailers' Occupation Tax Act into the McCormick Place
5 Expansion Project Fund in the specified fiscal years.

6	Fiscal Year	Total Deposit
7	1993	\$0
8	1994	53,000,000
9	1995	58,000,000
10	1996	61,000,000
11	1997	64,000,000
12	1998	68,000,000
13	1999	71,000,000
14	2000	75,000,000
15	2001	80,000,000
16	2002	93,000,000
17	2003	99,000,000
18	2004	103,000,000
19	2005	108,000,000
20	2006	113,000,000
21	2007	119,000,000
22	2008	126,000,000
23	2009	132,000,000
24	2010	139,000,000
25	2011	146,000,000
26	2012	153,000,000

1	2013	161,000,000
2	2014	170,000,000
3	2015	179,000,000
4	2016	189,000,000
5	2017	199,000,000
6	2018	210,000,000
7	2019	221,000,000
8	2020	233,000,000
9	2021	300,000,000
10	2022	300,000,000
11	2023	300,000,000
12	2024	300,000,000
13	2025	300,000,000
14	2026	300,000,000
15	2027	375,000,000
16	2028	375,000,000
17	2029	375,000,000
18	2030	375,000,000
19	2031	375,000,000
20	2032	375,000,000
21	2033	375,000,000
22	2034	375,000,000
23	2035	375,000,000
24	2036	450,000,000
25	and	
26	each fiscal year	

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

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

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

1 be required for refunds of the 80% portion of the tax on
2 aviation fuel under this Act. The Department shall only
3 deposit moneys into the Aviation Fuel Sales Tax Refund Fund
4 under this paragraph for so long as the revenue use
5 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
6 binding on the State.

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

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

1 Opportunity Law of the Civil Administrative Code of Illinois.

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

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

1 moneys required to be so paid under Section 2-3 of the
2 Downstate Public Transportation Act.

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

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

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

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

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

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

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

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

26 Net revenue realized for a month shall be the revenue

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

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

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

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

18 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

24 1. The name of the seller;

1 2. His residence address and the address of his
2 principal place of business and the address of the
3 principal place of business (if that is a different
4 address) from which he engages in the business of selling
5 tangible personal property at retail in this State;

6 3. Total amount of receipts received by him during the
7 preceding calendar month or quarter, as the case may be,
8 from sales of tangible personal property, and from
9 services furnished, by him during such preceding calendar
10 month or quarter;

11 4. Total amount received by him during the preceding
12 calendar month or quarter on charge and time sales of
13 tangible personal property, and from services furnished,
14 by him prior to the month or quarter for which the return
15 is filed;

16 5. Deductions allowed by law;

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

20 7. The amount of credit provided in Section 2d of this
21 Act;

22 8. The amount of tax due;

23 9. The signature of the taxpayer; and

24 10. Such other reasonable information as the
25 Department may require.

26 On and after January 1, 2018, except for returns required

1 to be filed prior to January 1, 2023 for motor vehicles,
2 watercraft, aircraft, and trailers that are required to be
3 registered with an agency of this State, with respect to
4 retailers whose annual gross receipts average \$20,000 or more,
5 all returns required to be filed pursuant to this Act shall be
6 filed electronically. On and after January 1, 2023, with
7 respect to retailers whose annual gross receipts average
8 \$20,000 or more, all returns required to be filed pursuant to
9 this Act, including, but not limited to, returns for motor
10 vehicles, watercraft, aircraft, and trailers that are required
11 to be registered with an agency of this State, shall be filed
12 electronically. Retailers who demonstrate that they do not
13 have access to the Internet or demonstrate hardship in filing
14 electronically may petition the Department to waive the
15 electronic filing requirement.

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

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

23 Prior to October 1, 2003, and on and after September 1,
24 2004 a retailer may accept a Manufacturer's Purchase Credit
25 certification from a purchaser in satisfaction of Use Tax as
26 provided in Section 3-85 of the Use Tax Act if the purchaser

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

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

25 1. The name of the seller;

26 2. The address of the principal place of business from

1 which he engages in the business of selling tangible
2 personal property at retail in this State;

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

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

10 5. The amount of tax due; and

11 6. Such other reasonable information as the Department
12 may require.

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

25 Beginning on October 1, 2003, any person who is not a
26 licensed distributor, importing distributor, or manufacturer,

1 as defined in the Liquor Control Act of 1934, but is engaged in
2 the business of selling, at retail, alcoholic liquor shall
3 file a statement with the Department of Revenue, in a format
4 and at a time prescribed by the Department, showing the total
5 amount paid for alcoholic liquor purchased during the
6 preceding month and such other information as is reasonably
7 required by the Department. The Department may adopt rules to
8 require that this statement be filed in an electronic or
9 telephonic format. Such rules may provide for exceptions from
10 the filing requirements of this paragraph. For the purposes of
11 this paragraph, the term "alcoholic liquor" shall have the
12 meaning prescribed in the Liquor Control Act of 1934.

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

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

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

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

24 Beginning October 1, 1993, a taxpayer who has an average
25 monthly tax liability of \$150,000 or more shall make all
26 payments required by rules of the Department by electronic

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

23 Before August 1 of each year beginning in 1993, the
24 Department shall notify all taxpayers required to make
25 payments by electronic funds transfer. All taxpayers required
26 to make payments by electronic funds transfer shall make those

1 payments for a minimum of one year beginning on October 1.

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

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

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

12 Any amount which is required to be shown or reported on any
13 return or other document under this Act shall, if such amount
14 is not a whole-dollar amount, be increased to the nearest
15 whole-dollar amount in any case where the fractional part of a
16 dollar is 50 cents or more, and decreased to the nearest
17 whole-dollar amount where the fractional part of a dollar is
18 less than 50 cents.

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

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

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

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

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

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

26 In addition, with respect to motor vehicles, watercraft,

1 aircraft, and trailers that are required to be registered with
2 an agency of this State, except as otherwise provided in this
3 Section, every retailer selling this kind of tangible personal
4 property shall file, with the Department, upon a form to be
5 prescribed and supplied by the Department, a separate return
6 for each such item of tangible personal property which the
7 retailer sells, except that if, in the same transaction, (i) a
8 retailer of aircraft, watercraft, motor vehicles or trailers
9 transfers more than one aircraft, watercraft, motor vehicle or
10 trailer to another aircraft, watercraft, motor vehicle
11 retailer or trailer retailer for the purpose of resale or (ii)
12 a retailer of aircraft, watercraft, motor vehicles, or
13 trailers transfers more than one aircraft, watercraft, motor
14 vehicle, or trailer to a purchaser for use as a qualifying
15 rolling stock as provided in Section 2-5 of this Act, then that
16 seller may report the transfer of all aircraft, watercraft,
17 motor vehicles or trailers involved in that transaction to the
18 Department on the same uniform invoice-transaction reporting
19 return form. For purposes of this Section, "watercraft" means
20 a Class 2, Class 3, or Class 4 watercraft as defined in Section
21 3-2 of the Boat Registration and Safety Act, a personal
22 watercraft, or any boat equipped 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 Any retailer who sells only motor vehicles, watercraft,
14 aircraft, or trailers that are required to be registered with
15 an agency of this State, so that all retailers' occupation tax
16 liability is required to be reported, and is reported, on such
17 transaction reporting returns and who is not otherwise
18 required to file monthly or quarterly returns, need not file
19 monthly or quarterly returns. However, those retailers shall
20 be required to file returns on an annual basis.

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

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

16 The transaction reporting return in the case of watercraft
17 or aircraft must show the name and address of the seller; the
18 name and address of the purchaser; the amount of the selling
19 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 1 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, and
5 such other information as the Department may reasonably
6 require.

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

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

1 officer with whom, he must title or register the tangible
2 personal property that is involved (if titling or registration
3 is required) in support of such purchaser's application for an
4 Illinois certificate or other evidence of title or
5 registration to such tangible personal property.

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

14 If the user who would otherwise pay tax to the retailer
15 wants the transaction reporting return filed and the payment
16 of the tax or proof of exemption made to the Department before
17 the retailer is willing to take these actions and such user has
18 not paid the tax to the retailer, such user may certify to the
19 fact of such delay by the retailer and may (upon the Department
20 being satisfied of the truth of such certification) transmit
21 the information required by the transaction reporting return
22 and the remittance for tax or proof of exemption directly to
23 the Department and obtain his tax receipt or exemption
24 determination, in which event the transaction reporting return
25 and tax remittance (if a tax payment was required) shall be
26 credited by the Department to the proper retailer's account

1 with the Department, but without the 2.1% or 1.75% discount
2 provided for in this Section being allowed. When the user pays
3 the tax directly to the Department, he shall pay the tax in the
4 same amount and in the same form in which it would be remitted
5 if the tax had been remitted to the Department by the retailer.

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

14 Where the seller is a corporation, the return filed on
15 behalf of such corporation shall be signed by the president,
16 vice-president, secretary or treasurer or by the properly
17 accredited agent of such corporation.

18 Where the seller is a limited liability company, the
19 return filed on behalf of the limited liability company shall
20 be signed by a manager, member, or properly accredited agent
21 of the limited liability company.

22 Except as provided in this Section, the retailer filing
23 the return under this Section shall, at the time of filing such
24 return, pay to the Department the amount of tax imposed by this
25 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
26 on and after January 1, 1990, or \$5 per calendar year,

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

1 decision to revoke the certificate of registration has become
2 final.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

26 and means the Certified Annual Debt Service Requirement (as

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

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

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

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

9	Fiscal Year	Total Deposit
10	1993	\$0
11	1994	53,000,000
12	1995	58,000,000
13	1996	61,000,000
14	1997	64,000,000
15	1998	68,000,000
16	1999	71,000,000
17	2000	75,000,000
18	2001	80,000,000
19	2002	93,000,000
20	2003	99,000,000
21	2004	103,000,000
22	2005	108,000,000
23	2006	113,000,000
24	2007	119,000,000
25	2008	126,000,000
26	2009	132,000,000

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

25 The Department may, upon separate written notice to a
26 taxpayer, require the taxpayer to prepare and file with the

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

22 If the annual information return required by this Section
23 is not filed when and as required, the taxpayer shall be liable
24 as follows:

- 25 (i) Until January 1, 1994, the taxpayer shall be
26 liable for a penalty equal to 1/6 of 1% of the tax due from

1 such taxpayer under this Act during the period to be
2 covered by the annual return for each month or fraction of
3 a month until such return is filed as required, the
4 penalty to be assessed and collected in the same manner as
5 any other penalty provided for in this Act.

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

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

17 The provisions of this Section concerning the filing of an
18 annual information return do not apply to a retailer who is not
19 required to file an income tax return with the United States
20 Government.

21 As soon as possible after the first day of each month, upon
22 certification of the Department of Revenue, the Comptroller
23 shall order transferred and the Treasurer shall transfer from
24 the General Revenue Fund to the Motor Fuel Tax Fund an amount
25 equal to 1.7% of 80% of the net revenue realized under this Act
26 for the second preceding month. Beginning April 1, 2000, this

1 transfer is no longer required and shall not be made.

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

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

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

1 was held. Any person who fails to file a report required by
2 this Section commits a business offense and is subject to a
3 fine not to exceed \$250.

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

24 (Source: P.A. 101-10, Article 15, Section 15-25, eff. 6-5-19;
25 101-10, Article 25, Section 25-120, eff. 6-5-19; 101-27, eff.
26 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;

1 101-636, eff. 6-10-20; 102-634, eff. 8-27-21.)