



Rep. Michael J. Zalewski

Filed: 3/24/2022

10200SB3685ham001

LRB102 21412 HLH 37946 a

1 AMENDMENT TO SENATE BILL 3685

2 AMENDMENT NO. _____. Amend Senate Bill 3685 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Use Tax Act is amended by changing Section
5 9 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

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

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

1 each tax return period, only the tax applicable to that part of
2 the selling price actually received during such tax return
3 period.

4 Except as provided in this Section, on or before the
5 twentieth day of each calendar month, such retailer shall file
6 a return for the preceding calendar month. Such return shall
7 be filed on forms prescribed by the Department and shall
8 furnish such information as the Department may reasonably
9 require. On and after January 1, 2018, except for returns
10 required to be filed prior to January 1, 2023 for motor
11 vehicles, watercraft, aircraft, and trailers that are required
12 to be registered with an agency of this State, with respect to
13 retailers whose annual gross receipts average \$20,000 or more,
14 all returns required to be filed pursuant to this Act shall be
15 filed electronically. On and after January 1, 2023, with
16 respect to retailers whose annual gross receipts average
17 \$20,000 or more, all returns required to be filed pursuant to
18 this Act, including, but not limited to, returns for motor
19 vehicles, watercraft, aircraft, and trailers that are required
20 to be registered with an agency of this State, shall be filed
21 electronically. Retailers who demonstrate that they do not
22 have access to the Internet or demonstrate hardship in filing
23 electronically may petition the Department to waive the
24 electronic filing requirement.

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

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

6 1. The name of the seller;

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

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

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

17 5. The amount of tax due;

18 5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

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

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

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

1 payments in the manner authorized by the Department.

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

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

1 or an amount set by the Department not to exceed 1/4 of the
2 average monthly liability of the taxpayer to the Department
3 for the preceding 4 complete calendar quarters (excluding the
4 month of highest liability and the month of lowest liability
5 in such 4 quarter period). If the month during which such tax
6 liability is incurred begins on or after January 1, 1985, and
7 prior to January 1, 1987, each payment shall be in an amount
8 equal to 22.5% of the taxpayer's actual liability for the
9 month or 27.5% of the taxpayer's liability for the same
10 calendar month of the preceding year. If the month during
11 which such tax liability is incurred begins on or after
12 January 1, 1987, and prior to January 1, 1988, each payment
13 shall be in an amount equal to 22.5% of the taxpayer's actual
14 liability for the month or 26.25% of the taxpayer's liability
15 for the same calendar month of the preceding year. If the month
16 during which such tax liability is incurred begins on or after
17 January 1, 1988, and prior to January 1, 1989, or begins on or
18 after January 1, 1996, each payment shall be in an amount equal
19 to 22.5% of the taxpayer's actual liability for the month or
20 25% of the taxpayer's liability for the same calendar month of
21 the preceding year. If the month during which such tax
22 liability is incurred begins on or after January 1, 1989, and
23 prior to January 1, 1996, each payment shall be in an amount
24 equal to 22.5% of the taxpayer's actual liability for the
25 month or 25% of the taxpayer's liability for the same calendar
26 month of the preceding year or 100% of the taxpayer's actual

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

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

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

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

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

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

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

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

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

24 In addition, with respect to motor vehicles, watercraft,
25 aircraft, and trailers that are required to be registered with
26 an agency of this State, except as otherwise provided in this

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

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

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

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

1 if that is claimed to be the fact); the place and date of the
2 sale; a sufficient identification of the property sold; such
3 other information as is required in Section 5-402 of the
4 Illinois Vehicle Code, and such other information as the
5 Department may reasonably require.

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

23 Such transaction reporting return shall be filed not later
24 than 20 days after the date of delivery of the item that is
25 being sold, but may be filed by the retailer at any time sooner
26 than that if he chooses to do so. The transaction reporting

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

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

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

1 paid the proper tax (if tax is due) to the retailer. The
2 Department shall adopt appropriate rules to carry out the
3 mandate of this paragraph.

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

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

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

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

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

26 Where the retailer has more than one business registered

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

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

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

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

1 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

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

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

1 is titled or registered by an agency of this State's
2 government.

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

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

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

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

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

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

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

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

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

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

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

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

6 and

7 each fiscal year

8 thereafter that bonds

9 are outstanding under

10 Section 13.2 of the

11 Metropolitan Pier and

12 Exposition Authority Act,

13 but not after fiscal year 2060.

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

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

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

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

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

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

1 and use taxes administered by the Department.

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

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

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

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

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

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

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

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

26 As soon as possible after the first day of each month, upon

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

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

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

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

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

1 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

7 1. The name of the seller;

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

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

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

23 5. Deductions allowed by law;

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

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

3 8. The amount of tax due;

4 9. The signature of the taxpayer; and

5 10. Such other reasonable information as the
6 Department may require.

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

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

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

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

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

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

6 1. The name of the seller;

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

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

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

17 5. The amount of tax due; and

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

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

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

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

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

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

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

26 Notwithstanding any other provision of this Act to the

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

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

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

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

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

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

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

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

26 If the retailer is otherwise required to file a monthly

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

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

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

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

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

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

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

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

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

1 be required to file returns on an annual basis.

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

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

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

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

26 With each such transaction reporting return, the retailer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 this Act.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

9 and

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

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

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

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

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

25 Subject to payment of amounts into the Build Illinois Fund
26 and the McCormick Place Expansion Project Fund pursuant to the

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

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

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

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

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

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

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

1 2042 \$432,200,000

2 2043 \$445,100,000

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

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

26 Of the remainder of the moneys received by the Department

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

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

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

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

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

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

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

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

1 Government.

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

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

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

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

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

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

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

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

10 Section 15. The Property Tax Code is amended by changing
11 Sections 4-10 and 17-20 as follows:

12 (35 ILCS 200/4-10)

13 Sec. 4-10. Compensation for Certified Illinois Assessing
14 Officers. Subject to the requirements for continued training,
15 any supervisor of assessments, assessor, deputy assessor or
16 member of a board of review in any county who has earned a
17 Certified Illinois Assessing Officers Certificate from the
18 Illinois Property Assessment Institute shall receive from the
19 State, out of funds appropriated to the Department from the
20 Personal Property Tax Replacement Fund, additional
21 compensation of \$500 per year.

22 To receive a Certified Illinois Assessing Officer
23 certificate, a person shall complete successfully and pass
24 examinations on a basic course in assessment practice approved

1 by the Department and conducted by the Institute and
2 additional courses totaling not less than 60 class hours that
3 are designated and approved by the Department, on the cost,
4 market and income approaches to value, mass appraisal
5 techniques, and property tax administration.

6 To continue to be eligible for the additional
7 compensation, a Certified Illinois Assessing Officer must
8 complete successfully a minimum of 15 class hours requiring a
9 written examination, and the equivalent of one seminar course
10 of 15 class hours which does not require a written
11 examination, in each year for which additional compensation is
12 sought after receipt of the certificate. The Department shall
13 designate and approve courses acceptable for additional
14 training, including courses in business and computer
15 techniques, and class hours applicable to each course. The
16 Department shall specify procedures for certifying the
17 completion of the additional training.

18 The courses and training shall be conducted annually in a
19 manner and format deemed appropriate by the Department ~~at~~
20 ~~various convenient locations throughout the State. At least~~
21 ~~one course shall be conducted annually in each county with~~
22 ~~more than 400,000 inhabitants.~~

23 (Source: P.A. 97-72, eff. 7-1-11.)

24 (35 ILCS 200/17-20)

25 Sec. 17-20. Hearing on tentative equalization factor. The

1 Department shall, after publishing its tentative equalization
2 factor and giving notice of hearing to the public in a
3 newspaper of general circulation in the county, hold a hearing
4 on its estimate not less than 10 days nor more than 30 days
5 from the date of the publication. The notice shall state the
6 provided hearing platform and accessibility instructions,
7 date, and time of the hearing, ~~which shall be held in either~~
8 ~~Chicago or Springfield,~~ the basis for the estimate of the
9 Department, and further information as the Department may
10 prescribe. The Department shall, after giving a hearing to all
11 interested parties and opportunity for submitting testimony
12 and evidence in support of or adverse to the estimate as the
13 Department considers requisite, either confirm or revise the
14 estimate so as to correctly represent the considered judgment
15 of the Department respecting the estimated percentage to be
16 added to or deducted from the aggregate assessment of all
17 locally assessed property in the county except property
18 assessed under Sections 10-110 through 10-140 or 10-170
19 through 10-200. Within 30 days after the conclusion of the
20 hearing the Department shall mail to the County Clerk, by
21 certified mail, its determination with respect to such
22 estimated percentage to be added to or deducted from the
23 aggregate assessment.

24 (Source: P.A. 91-555, eff. 1-1-00.)

25 Section 20. The Motor Fuel Tax Law is amended by changing

1 Sections 6 and 6a as follows:

2 (35 ILCS 505/6) (from Ch. 120, par. 422)

3 Sec. 6. Collection of tax; distributors. A distributor who
4 sells or distributes any motor fuel, which he is required by
5 Section 5 to report to the Department when filing a return,
6 shall (except as hereinafter provided) collect at the time of
7 such sale and distribution, the amount of tax imposed under
8 this Act on all such motor fuel sold and distributed, and at
9 the time of making a return, the distributor shall pay to the
10 Department the amount so collected less a discount of 2%
11 through June 30, 2003 and 1.75% thereafter which is allowed to
12 reimburse the distributor for the expenses incurred in keeping
13 records, preparing and filing returns, collecting and
14 remitting the tax and supplying data to the Department on
15 request, and shall also pay to the Department an amount equal
16 to the amount that would be collectible as a tax in the event
17 of a sale thereof on all such motor fuel used by said
18 distributor during the period covered by the return. However,
19 no payment shall be made based upon dyed diesel fuel used by
20 the distributor for non-highway purposes. The discount shall
21 only be applicable to the amount of tax payment which
22 accompanies a return which is filed timely in accordance with
23 Section 5 of this Act. In each subsequent sale of motor fuel on
24 which the amount of tax imposed under this Act has been
25 collected as provided in this Section, the amount so collected

1 shall be added to the selling price, so that the amount of tax
2 is paid ultimately by the user of the motor fuel. However, no
3 collection or payment shall be made in the case of the sale or
4 use of any motor fuel to the extent to which such sale or use
5 of motor fuel may not, under the constitution and statutes of
6 the United States, be made the subject of taxation by this
7 State. A person whose license to act as a distributor of fuel
8 has been revoked shall, at the time of making a return, also
9 pay to the Department an amount equal to the amount that would
10 be collectible as a tax in the event of a sale thereof on all
11 motor fuel, which he is required by the second paragraph of
12 Section 5 to report to the Department in making a return, and
13 which he had on hand on the date on which the license was
14 revoked, and with respect to which no tax had been previously
15 paid under this Act.

16 A distributor may make tax free sales of motor fuel, with
17 respect to which he is otherwise required to collect the tax,
18 only as specified in the following items 1 through 7.

19 1. When the sale is made to a person holding a valid
20 unrevoked license as a distributor, by making a specific
21 notation thereof on invoices or sales slip covering each
22 sale.

23 2. When the sale is made with delivery to a purchaser
24 outside of this State.

25 3. When the sale is made to the Federal Government or
26 its instrumentalities.

1 4. When the sale is made to a municipal corporation
2 owning and operating a local transportation system for
3 public service in this State when an official certificate
4 of exemption is obtained in lieu of the tax.

5 5. When the sale is made to a privately owned public
6 utility owning and operating 2 axle vehicles designed and
7 used for transporting more than 7 passengers, which
8 vehicles are used as common carriers in general
9 transportation of passengers, are not devoted to any
10 specialized purpose and are operated entirely within the
11 territorial limits of a single municipality or of any
12 group of contiguous municipalities, or in a close radius
13 thereof, and the operations of which are subject to the
14 regulations of the Illinois Commerce Commission, when an
15 official certificate of exemption is obtained in lieu of
16 the tax.

17 6. When a sale of special fuel is made to a person
18 holding a valid, unrevoked license as a supplier, by
19 making a specific notation thereof on the invoice or sales
20 slip covering each such sale.

21 7. When a sale of dyed diesel fuel is made by the
22 licensed distributor to the end user of the fuel who is not
23 ~~someone other than~~ a licensed distributor or a licensed
24 supplier for non-highway purposes and the fuel is (i)
25 delivered from a vehicle designed for the specific purpose
26 of such sales and delivered directly into a stationary

1 bulk storage tank that displays the notice required by
2 Section 4f of this Act, (ii) delivered from a vehicle
3 designed for the specific purpose of such sales and
4 delivered directly into the fuel supply tanks of
5 non-highway vehicles that are not required to be
6 registered for highway use, or (iii) dispensed from a dyed
7 diesel fuel dispensing facility that has withdrawal
8 facilities that are not readily accessible to and are not
9 capable of dispensing dyed diesel fuel into the fuel
10 supply tank of a motor vehicle.

11 A specific notation is required on the invoice or
12 sales slip covering such sales, and any supporting
13 documentation that may be required by the Department must
14 be obtained by the distributor. The distributor shall
15 obtain and keep the supporting documentation in such form
16 as the Department may require by rule.

17 For purposes of this item 7, a dyed diesel fuel
18 dispensing facility is considered to have withdrawal
19 facilities that are "not readily accessible to and not
20 capable of dispensing dyed diesel fuel into the fuel
21 supply tank of a motor vehicle" only if the dyed diesel
22 fuel is delivered from: (i) a dispenser hose that is short
23 enough so that it will not reach the fuel supply tank of a
24 motor vehicle or (ii) a dispenser that is enclosed by a
25 fence or other physical barrier so that a vehicle cannot
26 pull alongside the dispenser to permit fueling.

1 8. (Blank).

2 All special fuel sold or used for non-highway purposes
3 must have a dye added in accordance with Section 4d of this
4 Law.

5 All suits or other proceedings brought for the purpose of
6 recovering any taxes, interest or penalties due the State of
7 Illinois under this Act may be maintained in the name of the
8 Department.

9 (Source: P.A. 96-1384, eff. 7-29-10.)

10 (35 ILCS 505/6a) (from Ch. 120, par. 422a)

11 Sec. 6a. Collection of tax; suppliers. A supplier, other
12 than a licensed distributor, who sells or distributes any
13 special fuel, which he is required by Section 5a to report to
14 the Department when filing a return, shall (except as
15 hereinafter provided) collect at the time of such sale and
16 distribution, the amount of tax imposed under this Act on all
17 such special fuel sold and distributed, and at the time of
18 making a return, the supplier shall pay to the Department the
19 amount so collected less a discount of 2% through June 30, 2003
20 and 1.75% thereafter which is allowed to reimburse the
21 supplier for the expenses incurred in keeping records,
22 preparing and filing returns, collecting and remitting the tax
23 and supplying data to the Department on request, and shall
24 also pay to the Department an amount equal to the amount that
25 would be collectible as a tax in the event of a sale thereof on

1 all such special fuel used by said supplier during the period
2 covered by the return. However, no payment shall be made based
3 upon dyed diesel fuel used by said supplier for non-highway
4 purposes. The discount shall only be applicable to the amount
5 of tax payment which accompanies a return which is filed
6 timely in accordance with Section 5(a) of this Act. In each
7 subsequent sale of special fuel on which the amount of tax
8 imposed under this Act has been collected as provided in this
9 Section, the amount so collected shall be added to the selling
10 price, so that the amount of tax is paid ultimately by the user
11 of the special fuel. However, no collection or payment shall
12 be made in the case of the sale or use of any special fuel to
13 the extent to which such sale or use of motor fuel may not,
14 under the Constitution and statutes of the United States, be
15 made the subject of taxation by this State.

16 A person whose license to act as supplier of special fuel
17 has been revoked shall, at the time of making a return, also
18 pay to the Department an amount equal to the amount that would
19 be collectible as a tax in the event of a sale thereof on all
20 special fuel, which he is required by the 1st paragraph of
21 Section 5a to report to the Department in making a return.

22 A supplier may make tax-free sales of special fuel, with
23 respect to which he is otherwise required to collect the tax,
24 only as specified in the following items 1 through 7.

- 25 1. When the sale is made to the federal government or
26 its instrumentalities.

1 2. When the sale is made to a municipal corporation
2 owning and operating a local transportation system for
3 public service in this State when an official certificate
4 of exemption is obtained in lieu of the tax.

5 3. When the sale is made to a privately owned public
6 utility owning and operating 2 axle vehicles designed and
7 used for transporting more than 7 passengers, which
8 vehicles are used as common carriers in general
9 transportation of passengers, are not devoted to any
10 specialized purpose and are operated entirely within the
11 territorial limits of a single municipality or of any
12 group of contiguous municipalities, or in a close radius
13 thereof, and the operations of which are subject to the
14 regulations of the Illinois Commerce Commission, when an
15 official certificate of exemption is obtained in lieu of
16 the tax.

17 4. When a sale is made to a person holding a valid
18 unrevoked license as a supplier or a distributor by making
19 a specific notation thereof on invoice or sales slip
20 covering each such sale.

21 5. When a sale of dyed diesel fuel is made by the
22 licensed supplier to the end user of the fuel who is not
23 ~~someone other than~~ a licensed distributor or licensed
24 supplier for non-highway purposes and the fuel is (i)
25 delivered from a vehicle designed for the specific purpose
26 of such sales and delivered directly into a stationary

1 bulk storage tank that displays the notice required by
2 Section 4f of this Act, (ii) delivered from a vehicle
3 designed for the specific purpose of such sales and
4 delivered directly into the fuel supply tanks of
5 non-highway vehicles that are not required to be
6 registered for highway use, or (iii) dispensed from a dyed
7 diesel fuel dispensing facility that has withdrawal
8 facilities that are not readily accessible to and are not
9 capable of dispensing dyed diesel fuel into the fuel
10 supply tank of a motor vehicle.

11 A specific notation is required on the invoice or
12 sales slip covering such sales, and any supporting
13 documentation that may be required by the Department must
14 be obtained by the supplier. The supplier shall obtain and
15 keep the supporting documentation in such form as the
16 Department may require by rule.

17 For purposes of this item 5, a dyed diesel fuel
18 dispensing facility is considered to have withdrawal
19 facilities that are "not readily accessible to and not
20 capable of dispensing dyed diesel fuel into the fuel
21 supply tank of a motor vehicle" only if the dyed diesel
22 fuel is delivered from: (i) a dispenser hose that is short
23 enough so that it will not reach the fuel supply tank of a
24 motor vehicle or (ii) a dispenser that is enclosed by a
25 fence or other physical barrier so that a vehicle cannot
26 pull alongside the dispenser to permit fueling.

1 6. (Blank).

2 7. When a sale of special fuel is made to a person
3 where delivery is made outside of this State.

4 All special fuel sold or used for non-highway purposes
5 must have a dye added in accordance with Section 4d of this
6 Law.

7 All suits or other proceedings brought for the purpose of
8 recovering any taxes, interest or penalties due the State of
9 Illinois under this Act may be maintained in the name of the
10 Department.

11 (Source: P.A. 96-1384, eff. 7-29-10.)

12 Section 99. Effective date. This Act takes effect January
13 1, 2023, except that Section 20 and this Section take effect
14 upon becoming law."