



## 102ND GENERAL ASSEMBLY

### State of Illinois

2021 and 2022

SB4162

Introduced 2/9/2022, by Sen. Win Stoller

#### SYNOPSIS AS INTRODUCED:

35 ILCS 105/3-10	
35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/3-10	from Ch. 120, par. 439.33-10
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/3-10	from Ch. 120, par. 439.103-10
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/2-10	
35 ILCS 120/3	from Ch. 120, par. 442

Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that, with respect to motor fuel and gasohol, from July 1, 2022 through July 1, 2023, the tax is imposed at the rate of 5.25%. Makes corresponding changes concerning the distribution of those proceeds. Effective immediately

LRB102 26234 HLH 36073 b

1 AN ACT concerning revenue.

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

4 Section 5. The Use Tax Act is amended by changing Sections  
5 3-10 and 9 as follows:

6 (35 ILCS 105/3-10)

7 Sec. 3-10. Rate of tax. Unless otherwise provided in this  
8 Section, the tax imposed by this Act is at the rate of 6.25% of  
9 either the selling price or the fair market value, if any, of  
10 the tangible personal property. In all cases where property  
11 functionally used or consumed is the same as the property that  
12 was purchased at retail, then the tax is imposed on the selling  
13 price of the property. In all cases where property  
14 functionally used or consumed is a by-product or waste product  
15 that has been refined, manufactured, or produced from property  
16 purchased at retail, then the tax is imposed on the lower of  
17 the fair market value, if any, of the specific property so used  
18 in this State or on the selling price of the property purchased  
19 at retail. For purposes of this Section "fair market value"  
20 means the price at which property would change hands between a  
21 willing buyer and a willing seller, neither being under any  
22 compulsion to buy or sell and both having reasonable knowledge  
23 of the relevant facts. The fair market value shall be

1 established by Illinois sales by the taxpayer of the same  
2 property as that functionally used or consumed, or if there  
3 are no such sales by the taxpayer, then comparable sales or  
4 purchases of property of like kind and character in Illinois.

5 Beginning on July 1, 2000 and through December 31, 2000,  
6 with respect to motor fuel, as defined in Section 1.1 of the  
7 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of  
8 the Use Tax Act, the tax is imposed at the rate of 1.25%.

9 Beginning on July 1, 2022 and through July 1, 2023, with  
10 respect to motor fuel, as defined in Section 1.1 of the Motor  
11 Fuel Tax Law, and gasohol, as defined in Section 3-40 of this  
12 Act, the tax is imposed at the rate of 5.25%.

13 Beginning on August 6, 2010 through August 15, 2010, with  
14 respect to sales tax holiday items as defined in Section 3-6 of  
15 this Act, the tax is imposed at the rate of 1.25%.

16 With respect to gasohol, the tax imposed by this Act  
17 applies to (i) 70% of the proceeds of sales made on or after  
18 January 1, 1990, and before July 1, 2003, (ii) 80% of the  
19 proceeds of sales made on or after July 1, 2003 and on or  
20 before July 1, 2017, and (iii) 100% of the proceeds of sales  
21 made thereafter. If, at any time, however, the tax under this  
22 Act on sales of gasohol is imposed at the rate of 1.25%, then  
23 the tax imposed by this Act applies to 100% of the proceeds of  
24 sales of gasohol made during that time.

25 With respect to majority blended ethanol fuel, the tax  
26 imposed by this Act does not apply to the proceeds of sales

1 made on or after July 1, 2003 and on or before December 31,  
2 2023 but applies to 100% of the proceeds of sales made  
3 thereafter.

4 With respect to biodiesel blends with no less than 1% and  
5 no more than 10% biodiesel, the tax imposed by this Act applies  
6 to (i) 80% of the proceeds of sales made on or after July 1,  
7 2003 and on or before December 31, 2018 and (ii) 100% of the  
8 proceeds of sales made thereafter. If, at any time, however,  
9 the tax under this Act on sales of biodiesel blends with no  
10 less than 1% and no more than 10% biodiesel is imposed at the  
11 rate of 1.25%, then the tax imposed by this Act applies to 100%  
12 of the proceeds of sales of biodiesel blends with no less than  
13 1% and no more than 10% biodiesel made during that time.

14 With respect to 100% biodiesel and biodiesel blends with  
15 more than 10% but no more than 99% biodiesel, the tax imposed  
16 by this Act does not apply to the proceeds of sales made on or  
17 after July 1, 2003 and on or before December 31, 2023 but  
18 applies to 100% of the proceeds of sales made thereafter.

19 With respect to food for human consumption that is to be  
20 consumed off the premises where it is sold (other than  
21 alcoholic beverages, food consisting of or infused with adult  
22 use cannabis, soft drinks, and food that has been prepared for  
23 immediate consumption) and prescription and nonprescription  
24 medicines, drugs, medical appliances, products classified as  
25 Class III medical devices by the United States Food and Drug  
26 Administration that are used for cancer treatment pursuant to

1 a prescription, as well as any accessories and components  
2 related to those devices, modifications to a motor vehicle for  
3 the purpose of rendering it usable by a person with a  
4 disability, and insulin, blood sugar testing materials,  
5 syringes, and needles used by human diabetics, the tax is  
6 imposed at the rate of 1%. For the purposes of this Section,  
7 until September 1, 2009: the term "soft drinks" means any  
8 complete, finished, ready-to-use, non-alcoholic drink, whether  
9 carbonated or not, including but not limited to soda water,  
10 cola, fruit juice, vegetable juice, carbonated water, and all  
11 other preparations commonly known as soft drinks of whatever  
12 kind or description that are contained in any closed or sealed  
13 bottle, can, carton, or container, regardless of size; but  
14 "soft drinks" does not include coffee, tea, non-carbonated  
15 water, infant formula, milk or milk products as defined in the  
16 Grade A Pasteurized Milk and Milk Products Act, or drinks  
17 containing 50% or more natural fruit or vegetable juice.

18 Notwithstanding any other provisions of this Act,  
19 beginning September 1, 2009, "soft drinks" means non-alcoholic  
20 beverages that contain natural or artificial sweeteners. "Soft  
21 drinks" do not include beverages that contain milk or milk  
22 products, soy, rice or similar milk substitutes, or greater  
23 than 50% of vegetable or fruit juice by volume.

24 Until August 1, 2009, and notwithstanding any other  
25 provisions of this Act, "food for human consumption that is to  
26 be consumed off the premises where it is sold" includes all

1 food sold through a vending machine, except soft drinks and  
2 food products that are dispensed hot from a vending machine,  
3 regardless of the location of the vending machine. Beginning  
4 August 1, 2009, and notwithstanding any other provisions of  
5 this Act, "food for human consumption that is to be consumed  
6 off the premises where it is sold" includes all food sold  
7 through a vending machine, except soft drinks, candy, and food  
8 products that are dispensed hot from a vending machine,  
9 regardless of the location of the vending machine.

10 Notwithstanding any other provisions of this Act,  
11 beginning September 1, 2009, "food for human consumption that  
12 is to be consumed off the premises where it is sold" does not  
13 include candy. For purposes of this Section, "candy" means a  
14 preparation of sugar, honey, or other natural or artificial  
15 sweeteners in combination with chocolate, fruits, nuts or  
16 other ingredients or flavorings in the form of bars, drops, or  
17 pieces. "Candy" does not include any preparation that contains  
18 flour or requires refrigeration.

19 Notwithstanding any other provisions of this Act,  
20 beginning September 1, 2009, "nonprescription medicines and  
21 drugs" does not include grooming and hygiene products. For  
22 purposes of this Section, "grooming and hygiene products"  
23 includes, but is not limited to, soaps and cleaning solutions,  
24 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan  
25 lotions and screens, unless those products are available by  
26 prescription only, regardless of whether the products meet the

1 definition of "over-the-counter-drugs". For the purposes of  
2 this paragraph, "over-the-counter-drug" means a drug for human  
3 use that contains a label that identifies the product as a drug  
4 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"  
5 label includes:

6 (A) A "Drug Facts" panel; or

7 (B) A statement of the "active ingredient(s)" with a  
8 list of those ingredients contained in the compound,  
9 substance or preparation.

10 Beginning on the effective date of this amendatory Act of  
11 the 98th General Assembly, "prescription and nonprescription  
12 medicines and drugs" includes medical cannabis purchased from  
13 a registered dispensing organization under the Compassionate  
14 Use of Medical Cannabis Program Act.

15 As used in this Section, "adult use cannabis" means  
16 cannabis subject to tax under the Cannabis Cultivation  
17 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law  
18 and does not include cannabis subject to tax under the  
19 Compassionate Use of Medical Cannabis Program Act.

20 If the property that is purchased at retail from a  
21 retailer is acquired outside Illinois and used outside  
22 Illinois before being brought to Illinois for use here and is  
23 taxable under this Act, the "selling price" on which the tax is  
24 computed shall be reduced by an amount that represents a  
25 reasonable allowance for depreciation for the period of prior  
26 out-of-state use.

1 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;  
2 102-4, eff. 4-27-21.)

3 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

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



1 certificate of registration is revoked at the time the return  
2 is filed, but only if the Department's decision to revoke the  
3 certificate of registration has become final. A retailer need  
4 not remit that part of any tax collected by him to the extent  
5 that he is required to remit and does remit the tax imposed by  
6 the Retailers' Occupation Tax Act, with respect to the sale of  
7 the same property.

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

18 Except as provided in this Section, on or before the  
19 twentieth day of each calendar month, such retailer shall file  
20 a return for the preceding calendar month. Such return shall  
21 be filed on forms prescribed by the Department and shall  
22 furnish such information as the Department may reasonably  
23 require. On and after January 1, 2018, except for returns for  
24 motor vehicles, watercraft, aircraft, and trailers that are  
25 required to be registered with an agency of this State, with  
26 respect to retailers whose annual gross receipts average

1 \$20,000 or more, all returns required to be filed pursuant to  
2 this Act shall be filed electronically. Retailers who  
3 demonstrate that they do not have access to the Internet or  
4 demonstrate hardship in filing electronically may petition the  
5 Department to waive the electronic filing requirement.

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

13 1. The name of the seller;

14 2. The address of the principal place of business from  
15 which he engages in the business of selling tangible  
16 personal property at retail in this State;

17 3. The total amount of taxable receipts received by  
18 him during the preceding calendar month from sales of  
19 tangible personal property by him during such preceding  
20 calendar month, including receipts from charge and time  
21 sales, but less all deductions allowed by law;

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

24 5. The amount of tax due;

25 5-5. The signature of the taxpayer; and

26 6. Such other reasonable information as the Department

1           may require.

2           Each retailer required or authorized to collect the tax  
3 imposed by this Act on aviation fuel sold at retail in this  
4 State during the preceding calendar month shall, instead of  
5 reporting and paying tax on aviation fuel as otherwise  
6 required by this Section, report and pay such tax on a separate  
7 aviation fuel tax return. The requirements related to the  
8 return shall be as otherwise provided in this Section.  
9 Notwithstanding any other provisions of this Act to the  
10 contrary, retailers collecting tax on aviation fuel shall file  
11 all aviation fuel tax returns and shall make all aviation fuel  
12 tax payments by electronic means in the manner and form  
13 required by the Department. For purposes of this Section,  
14 "aviation fuel" means jet fuel and aviation gasoline.

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

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

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

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

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

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

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

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

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

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

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

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

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



1 payment dates for taxpayers who file on other than a calendar  
2 monthly basis.

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

1 be reduced by 2.1% or 1.75% of the difference between the  
2 credit taken and that actually due, and the taxpayer shall be  
3 liable for penalties and interest on such difference.

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

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

21 Such quarter annual and annual returns, as to form and  
22 substance, shall be subject to the same requirements as  
23 monthly returns.

24 Notwithstanding any other provision in this Act concerning  
25 the time within which a retailer may file his return, in the  
26 case of any retailer who ceases to engage in a kind of business

1 which makes him responsible for filing returns under this Act,  
2 such retailer shall file a final return under this Act with the  
3 Department not more than one month after discontinuing such  
4 business.

5 In addition, with respect to motor vehicles, watercraft,  
6 aircraft, and trailers that are required to be registered with  
7 an agency of this State, except as otherwise provided in this  
8 Section, every retailer selling this kind of tangible personal  
9 property shall file, with the Department, upon a form to be  
10 prescribed and supplied by the Department, a separate return  
11 for each such item of tangible personal property which the  
12 retailer sells, except that if, in the same transaction, (i) a  
13 retailer of aircraft, watercraft, motor vehicles or trailers  
14 transfers more than one aircraft, watercraft, motor vehicle or  
15 trailer to another aircraft, watercraft, motor vehicle or  
16 trailer retailer for the purpose of resale or (ii) a retailer  
17 of aircraft, watercraft, motor vehicles, or trailers transfers  
18 more than one aircraft, watercraft, motor vehicle, or trailer  
19 to a purchaser for use as a qualifying rolling stock as  
20 provided in Section 3-55 of this Act, then that seller may  
21 report the transfer of all the aircraft, watercraft, motor  
22 vehicles or trailers involved in that transaction to the  
23 Department on the same uniform invoice-transaction reporting  
24 return form. For purposes of this Section, "watercraft" means  
25 a Class 2, Class 3, or Class 4 watercraft as defined in Section  
26 3-2 of the Boat Registration and Safety Act, a personal

1 watercraft, or any boat equipped with an inboard motor.

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

18 The transaction reporting return in the case of motor  
19 vehicles or trailers that are required to be registered with  
20 an agency of this State, shall be the same document as the  
21 Uniform Invoice referred to in Section 5-402 of the Illinois  
22 Vehicle Code and must show the name and address of the seller;  
23 the name and address of the purchaser; the amount of the  
24 selling price including the amount allowed by the retailer for  
25 traded-in property, if any; the amount allowed by the retailer  
26 for the traded-in tangible personal property, if any, to the

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

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

1 sale, a sufficient identification of the property sold, and  
2 such other information as the Department may reasonably  
3 require.

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

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

1 certificate or other evidence of title or registration to such  
2 tangible personal property.

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

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

1 same amount and in the same form in which it would be remitted  
2 if the tax had been remitted to the Department by the retailer.

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

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



1           If experience indicates such action to be practicable, the  
2 Department may prescribe and furnish a combination or joint  
3 return which will enable retailers, who are required to file  
4 returns hereunder and also under the Retailers' Occupation Tax  
5 Act, to furnish all the return information required by both  
6 Acts on the one form.

7           Where the retailer has more than one business registered  
8 with the Department under separate registration under this  
9 Act, such retailer may not file each return that is due as a  
10 single return covering all such registered businesses, but  
11 shall file separate returns for each such registered business.

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

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

24           Beginning January 1, 1990, each month the Department shall  
25 pay into the State and Local Sales Tax Reform Fund, a special  
26 fund in the State Treasury, 20% of the net revenue realized for

1 the preceding month from the 6.25% general rate on the selling  
2 price of tangible personal property, other than (i) tangible  
3 personal property which is purchased outside Illinois at  
4 retail from a retailer and which is titled or registered by an  
5 agency of this State's government and (ii) aviation fuel sold  
6 on or after December 1, 2019. This exception for aviation fuel  
7 only applies for so long as the revenue use requirements of 49  
8 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

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

1 revenue realized for the preceding month from the 1.25% rate  
2 on the selling price of sales tax holiday items.

3 Beginning August 1, 2022 and continuing through August 1,  
4 2023, each month the Department shall pay into the State and  
5 Local Sales Tax Reform Fund 23% of the net revenue realized for  
6 the preceding month from the 5.25% rate on the selling price of  
7 motor fuel and gasohol.

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

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

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

1 Environmental Protection Act or the federal Clean Air Act, but  
2 the total payment into the Clean Air Act Permit Fund under this  
3 Act and the Retailers' Occupation Tax Act shall not exceed  
4 \$2,000,000 in any fiscal year.

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

20 Beginning July 1, 2015, of the remainder of the moneys  
21 received by the Department under this Act, the Service Use Tax  
22 Act, the Service Occupation Tax Act, and the Retailers'  
23 Occupation Tax Act, each month the Department shall deposit  
24 \$500,000 into the State Crime Laboratory Fund.

25 Of the remainder of the moneys received by the Department  
26 pursuant to this Act, (a) 1.75% thereof shall be paid into the

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

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

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

13 Subject to payment of amounts into the Build Illinois Fund  
 14 as provided in the preceding paragraph or in any amendment  
 15 thereto hereafter enacted, the following specified monthly  
 16 installment of the amount requested in the certificate of the  
 17 Chairman of the Metropolitan Pier and Exposition Authority  
 18 provided under Section 8.25f of the State Finance Act, but not  
 19 in excess of the sums designated as "Total Deposit", shall be  
 20 deposited in the aggregate from collections under Section 9 of  
 21 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
 22 9 of the Service Occupation Tax Act, and Section 3 of the  
 23 Retailers' Occupation Tax Act into the McCormick Place  
 24 Expansion Project Fund in the specified fiscal years.

25	Fiscal Year	Total Deposit
26	1993	\$0

1	1994	53,000,000
2	1995	58,000,000
3	1996	61,000,000
4	1997	64,000,000
5	1998	68,000,000
6	1999	71,000,000
7	2000	75,000,000
8	2001	80,000,000
9	2002	93,000,000
10	2003	99,000,000
11	2004	103,000,000
12	2005	108,000,000
13	2006	113,000,000
14	2007	119,000,000
15	2008	126,000,000
16	2009	132,000,000
17	2010	139,000,000
18	2011	146,000,000
19	2012	153,000,000
20	2013	161,000,000
21	2014	170,000,000
22	2015	179,000,000
23	2016	189,000,000
24	2017	199,000,000
25	2018	210,000,000
26	2019	221,000,000



1	2020	233,000,000
2	2021	300,000,000
3	2022	300,000,000
4	2023	300,000,000
5	2024	300,000,000
6	2025	300,000,000
7	2026	300,000,000
8	2027	375,000,000
9	2028	375,000,000
10	2029	375,000,000
11	2030	375,000,000
12	2031	375,000,000
13	2032	375,000,000
14	2033	375,000,000
15	2034	375,000,000
16	2035	375,000,000
17	2036	450,000,000

18 and

19 each fiscal year

20 thereafter that bonds

21 are outstanding under

22 Section 13.2 of the

23 Metropolitan Pier and

24 Exposition Authority Act,

25 but not after fiscal year 2060.

26 Beginning July 20, 1993 and in each month of each fiscal

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

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

26 Subject to payment of amounts into the Build Illinois Fund

1 and the McCormick Place Expansion Project Fund pursuant to the  
2 preceding paragraphs or in any amendments thereto hereafter  
3 enacted, beginning July 1, 1993 and ending on September 30,  
4 2013, the Department shall each month pay into the Illinois  
5 Tax Increment Fund 0.27% of 80% of the net revenue realized for  
6 the preceding month from the 6.25% general rate on the selling  
7 price of tangible personal property.

8 Subject to payment of amounts into the Build Illinois Fund  
9 and the McCormick Place Expansion Project Fund pursuant to the  
10 preceding paragraphs or in any amendments thereto hereafter  
11 enacted, beginning with the receipt of the first report of  
12 taxes paid by an eligible business and continuing for a  
13 25-year period, the Department shall each month pay into the  
14 Energy Infrastructure Fund 80% of the net revenue realized  
15 from the 6.25% general rate on the selling price of  
16 Illinois-mined coal that was sold to an eligible business. For  
17 purposes of this paragraph, the term "eligible business" means  
18 a new electric generating facility certified pursuant to  
19 Section 605-332 of the Department of Commerce and Economic  
20 Opportunity Law of the Civil Administrative Code of Illinois.

21 Subject to payment of amounts into the Build Illinois  
22 Fund, the McCormick Place Expansion Project Fund, the Illinois  
23 Tax Increment Fund, and the Energy Infrastructure Fund  
24 pursuant to the preceding paragraphs or in any amendments to  
25 this Section hereafter enacted, beginning on the first day of  
26 the first calendar month to occur on or after August 26, 2014

1 (the effective date of Public Act 98-1098), each month, from  
2 the collections made under Section 9 of the Use Tax Act,  
3 Section 9 of the Service Use Tax Act, Section 9 of the Service  
4 Occupation Tax Act, and Section 3 of the Retailers' Occupation  
5 Tax Act, the Department shall pay into the Tax Compliance and  
6 Administration Fund, to be used, subject to appropriation, to  
7 fund additional auditors and compliance personnel at the  
8 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
9 the cash receipts collected during the preceding fiscal year  
10 by the Audit Bureau of the Department under the Use Tax Act,  
11 the Service Use Tax Act, the Service Occupation Tax Act, the  
12 Retailers' Occupation Tax Act, and associated local occupation  
13 and use taxes administered by the Department.

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

22 Subject to successful execution and delivery of a  
23 public-private agreement between the public agency and private  
24 entity and completion of the civic build, beginning on July 1,  
25 2023, of the remainder of the moneys received by the  
26 Department under the Use Tax Act, the Service Use Tax Act, the

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

17	Fiscal Year.....	Total Deposit
18	2024 .....	\$200,000,000
19	2025 .....	\$206,000,000
20	2026 .....	\$212,200,000
21	2027 .....	\$218,500,000
22	2028 .....	\$225,100,000
23	2029 .....	\$288,700,000
24	2030 .....	\$298,900,000
25	2031 .....	\$309,300,000
26	2032 .....	\$320,100,000

1	2033	.....	\$331,200,000
2	2034	.....	\$341,200,000
3	2035	.....	\$351,400,000
4	2036	.....	\$361,900,000
5	2037	.....	\$372,800,000
6	2038	.....	\$384,000,000
7	2039	.....	\$395,500,000
8	2040	.....	\$407,400,000
9	2041	.....	\$419,600,000
10	2042	.....	\$432,200,000
11	2043	.....	\$445,100,000

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

1 Road Fund the amount estimated to represent 53% ~~32%~~ of the net  
2 revenue realized from the taxes imposed on motor fuel and  
3 gasohol. Beginning July 1, 2023 and until July 1, 2024,  
4 subject to the payment of amounts into the State and Local  
5 Sales Tax Reform Fund, the Build Illinois Fund, the McCormick  
6 Place Expansion Project Fund, the Illinois Tax Increment Fund,  
7 the Energy Infrastructure Fund, and the Tax Compliance and  
8 Administration Fund as provided in this Section, the  
9 Department shall pay each month into the Road Fund the amount  
10 estimated to represent 48% of the net revenue realized from  
11 the taxes imposed on motor fuel and gasohol. Beginning July 1,  
12 2024 and until July 1, 2025, subject to the payment of amounts  
13 into the State and Local Sales Tax Reform Fund, the Build  
14 Illinois Fund, the McCormick Place Expansion Project Fund, the  
15 Illinois Tax Increment Fund, the Energy Infrastructure Fund,  
16 and the Tax Compliance and Administration Fund as provided in  
17 this Section, the Department shall pay each month into the  
18 Road Fund the amount estimated to represent 64% of the net  
19 revenue realized from the taxes imposed on motor fuel and  
20 gasohol. Beginning on July 1, 2025, subject to the payment of  
21 amounts into the State and Local Sales Tax Reform Fund, the  
22 Build Illinois Fund, the McCormick Place Expansion Project  
23 Fund, the Illinois Tax Increment Fund, the Energy  
24 Infrastructure Fund, and the Tax Compliance and Administration  
25 Fund as provided in this Section, the Department shall pay  
26 each month into the Road Fund the amount estimated to

1 represent 80% of the net revenue realized from the taxes  
2 imposed on motor fuel and gasohol. As used in this paragraph  
3 "motor fuel" has the meaning given to that term in Section 1.1  
4 of the Motor Fuel Tax Act, and "gasohol" has the meaning given  
5 to that term in Section 3-40 of this Act.

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

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

19 Net revenue realized for a month shall be the revenue  
20 collected by the State pursuant to this Act, less the amount  
21 paid out during that month as refunds to taxpayers for  
22 overpayment of liability.

23 For greater simplicity of administration, manufacturers,  
24 importers and wholesalers whose products are sold at retail in  
25 Illinois by numerous retailers, and who wish to do so, may  
26 assume the responsibility for accounting and paying to the



1 Department all tax accruing under this Act with respect to  
2 such sales, if the retailers who are affected do not make  
3 written objection to the Department to this arrangement.

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

9 Section 10. The Service Use Tax Act is amended by changing  
10 Sections 3-10 and 9 as follows:

11 (35 ILCS 110/3-10) (from Ch. 120, par. 439.33-10)

12 Sec. 3-10. Rate of tax. Unless otherwise provided in this  
13 Section, the tax imposed by this Act is at the rate of 6.25% of  
14 the selling price of tangible personal property transferred as  
15 an incident to the sale of service, but, for the purpose of  
16 computing this tax, in no event shall the selling price be less  
17 than the cost price of the property to the serviceman.

18 Beginning on July 1, 2000 and through December 31, 2000,  
19 with respect to motor fuel, as defined in Section 1.1 of the  
20 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of  
21 the Use Tax Act, the tax is imposed at the rate of 1.25%.

22 Beginning on July 1, 2022 and through July 1, 2023, with  
23 respect to motor fuel, as defined in Section 1.1 of the Motor  
24 Fuel Tax Law, and gasohol, as defined in Section 3-40 of the

1 Use Tax Act, the tax is imposed at the rate of 5.25%.

2 With respect to gasohol, as defined in the Use Tax Act, the  
3 tax imposed by this Act applies to (i) 70% of the selling price  
4 of property transferred as an incident to the sale of service  
5 on or after January 1, 1990, and before July 1, 2003, (ii) 80%  
6 of the selling price of property transferred as an incident to  
7 the sale of service on or after July 1, 2003 and on or before  
8 July 1, 2017, and (iii) 100% of the selling price thereafter.  
9 If, at any time, however, the tax under this Act on sales of  
10 gasohol, as defined in the Use Tax Act, is imposed at the rate  
11 of 1.25%, then the tax imposed by this Act applies to 100% of  
12 the proceeds of sales of gasohol made during that time.

13 With respect to majority blended ethanol fuel, as defined  
14 in the Use Tax Act, the tax imposed by this Act does not apply  
15 to the selling price of property transferred as an incident to  
16 the sale of service on or after July 1, 2003 and on or before  
17 December 31, 2023 but applies to 100% of the selling price  
18 thereafter.

19 With respect to biodiesel blends, as defined in the Use  
20 Tax Act, with no less than 1% and no more than 10% biodiesel,  
21 the tax imposed by this Act applies to (i) 80% of the selling  
22 price of property transferred as an incident to the sale of  
23 service on or after July 1, 2003 and on or before December 31,  
24 2018 and (ii) 100% of the proceeds of the selling price  
25 thereafter. If, at any time, however, the tax under this Act on  
26 sales of biodiesel blends, as defined in the Use Tax Act, with

1 no less than 1% and no more than 10% biodiesel is imposed at  
2 the rate of 1.25%, then the tax imposed by this Act applies to  
3 100% of the proceeds of sales of biodiesel blends with no less  
4 than 1% and no more than 10% biodiesel made during that time.

5 With respect to 100% biodiesel, as defined in the Use Tax  
6 Act, and biodiesel blends, as defined in the Use Tax Act, with  
7 more than 10% but no more than 99% biodiesel, the tax imposed  
8 by this Act does not apply to the proceeds of the selling price  
9 of property transferred as an incident to the sale of service  
10 on or after July 1, 2003 and on or before December 31, 2023 but  
11 applies to 100% of the selling price thereafter.

12 At the election of any registered serviceman made for each  
13 fiscal year, sales of service in which the aggregate annual  
14 cost price of tangible personal property transferred as an  
15 incident to the sales of service is less than 35%, or 75% in  
16 the case of servicemen transferring prescription drugs or  
17 servicemen engaged in graphic arts production, of the  
18 aggregate annual total gross receipts from all sales of  
19 service, the tax imposed by this Act shall be based on the  
20 serviceman's cost price of the tangible personal property  
21 transferred as an incident to the sale of those services.

22 The tax shall be imposed at the rate of 1% on food prepared  
23 for immediate consumption and transferred incident to a sale  
24 of service subject to this Act or the Service Occupation Tax  
25 Act by an entity licensed under the Hospital Licensing Act,  
26 the Nursing Home Care Act, the Assisted Living and Shared

1 Housing Act, the ID/DD Community Care Act, the MC/DD Act, the  
2 Specialized Mental Health Rehabilitation Act of 2013, or the  
3 Child Care Act of 1969, or an entity that holds a permit issued  
4 pursuant to the Life Care Facilities Act. The tax shall also be  
5 imposed at the rate of 1% on food for human consumption that is  
6 to be consumed off the premises where it is sold (other than  
7 alcoholic beverages, food consisting of or infused with adult  
8 use cannabis, soft drinks, and food that has been prepared for  
9 immediate consumption and is not otherwise included in this  
10 paragraph) and prescription and nonprescription medicines,  
11 drugs, medical appliances, products classified as Class III  
12 medical devices by the United States Food and Drug  
13 Administration that are used for cancer treatment pursuant to  
14 a prescription, as well as any accessories and components  
15 related to those devices, modifications to a motor vehicle for  
16 the purpose of rendering it usable by a person with a  
17 disability, and insulin, blood sugar testing materials,  
18 syringes, and needles used by human diabetics. For the  
19 purposes of this Section, until September 1, 2009: the term  
20 "soft drinks" means any complete, finished, ready-to-use,  
21 non-alcoholic drink, whether carbonated or not, including but  
22 not limited to soda water, cola, fruit juice, vegetable juice,  
23 carbonated water, and all other preparations commonly known as  
24 soft drinks of whatever kind or description that are contained  
25 in any closed or sealed bottle, can, carton, or container,  
26 regardless of size; but "soft drinks" does not include coffee,

1 tea, non-carbonated water, infant formula, milk or milk  
2 products as defined in the Grade A Pasteurized Milk and Milk  
3 Products Act, or drinks containing 50% or more natural fruit  
4 or vegetable juice.

5 Notwithstanding any other provisions of this Act,  
6 beginning September 1, 2009, "soft drinks" means non-alcoholic  
7 beverages that contain natural or artificial sweeteners. "Soft  
8 drinks" do not include beverages that contain milk or milk  
9 products, soy, rice or similar milk substitutes, or greater  
10 than 50% of vegetable or fruit juice by volume.

11 Until August 1, 2009, and notwithstanding any other  
12 provisions of this Act, "food for human consumption that is to  
13 be consumed off the premises where it is sold" includes all  
14 food sold through a vending machine, except soft drinks and  
15 food products that are dispensed hot from a vending machine,  
16 regardless of the location of the vending machine. Beginning  
17 August 1, 2009, and notwithstanding any other provisions of  
18 this Act, "food for human consumption that is to be consumed  
19 off the premises where it is sold" includes all food sold  
20 through a vending machine, except soft drinks, candy, and food  
21 products that are dispensed hot from a vending machine,  
22 regardless of the location of the vending machine.

23 Notwithstanding any other provisions of this Act,  
24 beginning September 1, 2009, "food for human consumption that  
25 is to be consumed off the premises where it is sold" does not  
26 include candy. For purposes of this Section, "candy" means a

1 preparation of sugar, honey, or other natural or artificial  
2 sweeteners in combination with chocolate, fruits, nuts or  
3 other ingredients or flavorings in the form of bars, drops, or  
4 pieces. "Candy" does not include any preparation that contains  
5 flour or requires refrigeration.

6 Notwithstanding any other provisions of this Act,  
7 beginning September 1, 2009, "nonprescription medicines and  
8 drugs" does not include grooming and hygiene products. For  
9 purposes of this Section, "grooming and hygiene products"  
10 includes, but is not limited to, soaps and cleaning solutions,  
11 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan  
12 lotions and screens, unless those products are available by  
13 prescription only, regardless of whether the products meet the  
14 definition of "over-the-counter-drugs". For the purposes of  
15 this paragraph, "over-the-counter-drug" means a drug for human  
16 use that contains a label that identifies the product as a drug  
17 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"  
18 label includes:

19 (A) A "Drug Facts" panel; or

20 (B) A statement of the "active ingredient(s)" with a  
21 list of those ingredients contained in the compound,  
22 substance or preparation.

23 Beginning on January 1, 2014 (the effective date of Public  
24 Act 98-122), "prescription and nonprescription medicines and  
25 drugs" includes medical cannabis purchased from a registered  
26 dispensing organization under the Compassionate Use of Medical

1 Cannabis Program Act.

2 As used in this Section, "adult use cannabis" means  
3 cannabis subject to tax under the Cannabis Cultivation  
4 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law  
5 and does not include cannabis subject to tax under the  
6 Compassionate Use of Medical Cannabis Program Act.

7 If the property that is acquired from a serviceman is  
8 acquired outside Illinois and used outside Illinois before  
9 being brought to Illinois for use here and is taxable under  
10 this Act, the "selling price" on which the tax is computed  
11 shall be reduced by an amount that represents a reasonable  
12 allowance for depreciation for the period of prior  
13 out-of-state use.

14 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;  
15 102-4, eff. 4-27-21; 102-16, eff. 6-17-21.)

16 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

17 Sec. 9. Each serviceman required or authorized to collect  
18 the tax herein imposed shall pay to the Department the amount  
19 of such tax (except as otherwise provided) at the time when he  
20 is required to file his return for the period during which such  
21 tax was collected, less a discount of 2.1% prior to January 1,  
22 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar  
23 year, whichever is greater, which is allowed to reimburse the  
24 serviceman for expenses incurred in collecting the tax,  
25 keeping records, preparing and filing returns, remitting the

1 tax and supplying data to the Department on request. The  
2 discount under this Section is not allowed for the 1.25%  
3 portion of taxes paid on aviation fuel that is subject to the  
4 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
5 47133. The discount allowed under this Section is allowed only  
6 for returns that are filed in the manner required by this Act.  
7 The Department may disallow the discount for servicemen whose  
8 certificate of registration is revoked at the time the return  
9 is filed, but only if the Department's decision to revoke the  
10 certificate of registration has become final. A serviceman  
11 need not remit that part of any tax collected by him to the  
12 extent that he is required to pay and does pay the tax imposed  
13 by the Service Occupation Tax Act with respect to his sale of  
14 service involving the incidental transfer by him of the same  
15 property.

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



1 have access to the Internet or demonstrate hardship in filing  
2 electronically may petition the Department to waive the  
3 electronic filing requirement.

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

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

25 Each serviceman required or authorized to collect the tax  
26 imposed by this Act on aviation fuel transferred as an

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

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

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

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

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

21 Before August 1 of each year beginning in 1993, the  
22 Department shall notify all taxpayers required to make  
23 payments by electronic funds transfer. All taxpayers required  
24 to make payments by electronic funds transfer shall make those  
25 payments for a minimum of one year beginning on October 1.

26 Any taxpayer not required to make payments by electronic

1 funds transfer may make payments by electronic funds transfer  
2 with the permission of the Department.

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

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

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

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

1           Such quarter annual and annual returns, as to form and  
2 substance, shall be subject to the same requirements as  
3 monthly returns.

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

11           Where a serviceman collects the tax with respect to the  
12 selling price of property which he sells and the purchaser  
13 thereafter returns such property and the serviceman refunds  
14 the selling price thereof to the purchaser, such serviceman  
15 shall also refund, to the purchaser, the tax so collected from  
16 the purchaser. When filing his return for the period in which  
17 he refunds such tax to the purchaser, the serviceman may  
18 deduct the amount of the tax so refunded by him to the  
19 purchaser from any other Service Use Tax, Service Occupation  
20 Tax, retailers' occupation tax or use tax which such  
21 serviceman may be required to pay or remit to the Department,  
22 as shown by such return, provided that the amount of the tax to  
23 be deducted shall previously have been remitted to the  
24 Department by such serviceman. If the serviceman shall not  
25 previously have remitted the amount of such tax to the  
26 Department, he shall be entitled to no deduction hereunder

1 upon refunding such tax to the purchaser.

2 Any serviceman filing a return hereunder shall also  
3 include the total tax upon the selling price of tangible  
4 personal property purchased for use by him as an incident to a  
5 sale of service, and such serviceman shall remit the amount of  
6 such tax to the Department when filing such return.

7 If experience indicates such action to be practicable, the  
8 Department may prescribe and furnish a combination or joint  
9 return which will enable servicemen, who are required to file  
10 returns hereunder and also under the Service Occupation Tax  
11 Act, to furnish all the return information required by both  
12 Acts on the one form.

13 Where the serviceman has more than one business registered  
14 with the Department under separate registration hereunder,  
15 such serviceman shall not file each return that is due as a  
16 single return covering all such registered businesses, but  
17 shall file separate returns for each such registered business.

18 Beginning January 1, 1990, each month the Department shall  
19 pay into the State and Local Tax Reform Fund, a special fund in  
20 the State Treasury, the net revenue realized for the preceding  
21 month from the 1% tax imposed under this Act.

22 Beginning January 1, 1990, each month the Department shall  
23 pay into the State and Local Sales Tax Reform Fund 20% of the  
24 net revenue realized for the preceding month from the 6.25%  
25 general rate on transfers of tangible personal property, other  
26 than (i) tangible personal property which is purchased outside

1 Illinois at retail from a retailer and which is titled or  
2 registered by an agency of this State's government and (ii)  
3 aviation fuel sold on or after December 1, 2019. This  
4 exception for aviation fuel only applies for so long as the  
5 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
6 47133 are binding on the State.

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

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

23 Beginning August 1, 2022 and continuing through August 1,  
24 2023, each month the Department shall pay into the State and  
25 Local Sales Tax Reform Fund 23% of the net revenue realized for  
26 the preceding month from the 5.25% rate on the selling price of

1 motor fuel and gasohol.

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

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

24 Beginning July 1, 2015, of the remainder of the moneys  
25 received by the Department under the Use Tax Act, this Act, the  
26 Service Occupation Tax Act, and the Retailers' Occupation Tax



1 Act, each month the Department shall deposit \$500,000 into the  
2 State Crime Laboratory Fund.

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

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

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

17 Subject to payment of amounts into the Build Illinois Fund  
18 as provided in the preceding paragraph or in any amendment  
19 thereto hereafter enacted, the following specified monthly  
20 installment of the amount requested in the certificate of the  
21 Chairman of the Metropolitan Pier and Exposition Authority  
22 provided under Section 8.25f of the State Finance Act, but not  
23 in excess of the sums designated as "Total Deposit", shall be  
24 deposited in the aggregate from collections under Section 9 of  
25 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
26 9 of the Service Occupation Tax Act, and Section 3 of the

1 Retailers' Occupation Tax Act into the McCormick Place  
2 Expansion Project Fund in the specified fiscal years.

3	Fiscal Year	Total Deposit
4	1993	\$0
5	1994	53,000,000
6	1995	58,000,000
7	1996	61,000,000
8	1997	64,000,000
9	1998	68,000,000
10	1999	71,000,000
11	2000	75,000,000
12	2001	80,000,000
13	2002	93,000,000
14	2003	99,000,000
15	2004	103,000,000
16	2005	108,000,000
17	2006	113,000,000
18	2007	119,000,000
19	2008	126,000,000
20	2009	132,000,000
21	2010	139,000,000
22	2011	146,000,000
23	2012	153,000,000
24	2013	161,000,000
25	2014	170,000,000

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

23                   and  
24                   each fiscal year  
25                   thereafter that bonds  
26                   are outstanding under

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

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

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

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

5 Subject to payment of amounts into 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, beginning July 1, 1993 and ending on September 30,  
9 2013, the Department shall each month pay into the Illinois  
10 Tax Increment Fund 0.27% of 80% of the net revenue realized for  
11 the preceding month from the 6.25% general rate on the selling  
12 price of tangible personal property.

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

26 Subject to payment of amounts into the Build Illinois

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

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



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

22	Fiscal Year.....	Total Deposit
23	2024 .....	\$200,000,000
24	2025 .....	\$206,000,000
25	2026 .....	\$212,200,000
26	2027 .....	\$218,500,000

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

17           Beginning July 1, 2021 and until July 1, 2022, subject to  
18 the payment of amounts into the State and Local Sales Tax  
19 Reform Fund, the Build Illinois Fund, the McCormick Place  
20 Expansion Project Fund, the Illinois Tax Increment Fund, the  
21 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 16% of the net revenue realized from  
25 the taxes imposed on motor fuel and gasohol. Beginning July 1,  
26 2022 and until July 1, 2023, 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 53% ~~32%~~ of the net  
7 revenue realized from the taxes imposed on motor fuel and  
8 gasohol. Beginning July 1, 2023 and until July 1, 2024,  
9 subject to the payment of amounts into the State and Local  
10 Sales Tax Reform Fund, the Build Illinois Fund, the McCormick  
11 Place Expansion Project Fund, the Illinois Tax Increment Fund,  
12 the Energy Infrastructure Fund, and the Tax Compliance and  
13 Administration Fund as provided in this Section, the  
14 Department shall pay each month into the Road Fund the amount  
15 estimated to represent 48% of the net revenue realized from  
16 the taxes imposed on motor fuel and gasohol. Beginning July 1,  
17 2024 and until July 1, 2025, subject to the payment of amounts  
18 into the State and Local Sales Tax Reform Fund, the Build  
19 Illinois Fund, the McCormick Place Expansion Project Fund, the  
20 Illinois Tax Increment Fund, the Energy Infrastructure Fund,  
21 and the Tax Compliance and Administration Fund as provided in  
22 this Section, the Department shall pay each month into the  
23 Road Fund the amount estimated to represent 64% of the net  
24 revenue realized from the taxes imposed on motor fuel and  
25 gasohol. Beginning on July 1, 2025, subject to the payment of  
26 amounts into the State and Local Sales Tax Reform Fund, the

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

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

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

25 Net revenue realized for a month shall be the revenue  
26 collected by the State pursuant to this Act, less the amount

1 paid out during that month as refunds to taxpayers for  
2 overpayment of liability.

3 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;  
4 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article  
5 15, Section 15-15, eff. 6-5-19; 101-10, Article 25, Section  
6 25-110, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.  
7 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

8 Section 15. The Service Occupation Tax Act is amended by  
9 changing Sections 3-10 and 9 as follows:

10 (35 ILCS 115/3-10) (from Ch. 120, par. 439.103-10)

11 Sec. 3-10. Rate of tax. Unless otherwise provided in this  
12 Section, the tax imposed by this Act is at the rate of 6.25% of  
13 the "selling price", as defined in Section 2 of the Service Use  
14 Tax Act, of the tangible personal property. For the purpose of  
15 computing this tax, in no event shall the "selling price" be  
16 less than the cost price to the serviceman of the tangible  
17 personal property transferred. The selling price of each item  
18 of tangible personal property transferred as an incident of a  
19 sale of service may be shown as a distinct and separate item on  
20 the serviceman's billing to the service customer. If the  
21 selling price is not so shown, the selling price of the  
22 tangible personal property is deemed to be 50% of the  
23 serviceman's entire billing to the service customer. When,  
24 however, a serviceman contracts to design, develop, and

1 produce special order machinery or equipment, the tax imposed  
2 by this Act shall be based on the serviceman's cost price of  
3 the tangible personal property transferred incident to the  
4 completion of the contract.

5 Beginning on July 1, 2000 and through December 31, 2000,  
6 with respect to motor fuel, as defined in Section 1.1 of the  
7 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of  
8 the Use Tax Act, the tax is imposed at the rate of 1.25%.

9 Beginning on July 1, 2022 and through July 1, 2023, with  
10 respect to motor fuel, as defined in Section 1.1 of the Motor  
11 Fuel Tax Law, and gasohol, as defined in Section 3-40 of the  
12 Use Tax Act, the tax is imposed at the rate of 5.25%.

13 With respect to gasohol, as defined in the Use Tax Act, the  
14 tax imposed by this Act shall apply to (i) 70% of the cost  
15 price of property transferred as an incident to the sale of  
16 service on or after January 1, 1990, and before July 1, 2003,  
17 (ii) 80% of the selling price of property transferred as an  
18 incident to the sale of service on or after July 1, 2003 and on  
19 or before July 1, 2017, and (iii) 100% of the cost price  
20 thereafter. If, at any time, however, the tax under this Act on  
21 sales of gasohol, as defined in the Use Tax Act, is imposed at  
22 the rate of 1.25%, then the tax imposed by this Act applies to  
23 100% of the proceeds of sales of gasohol made during that time.

24 With respect to majority blended ethanol fuel, as defined  
25 in the Use Tax Act, the tax imposed by this Act does not apply  
26 to the selling price of property transferred as an incident to

1 the sale of service on or after July 1, 2003 and on or before  
2 December 31, 2023 but applies to 100% of the selling price  
3 thereafter.

4 With respect to biodiesel blends, as defined in the Use  
5 Tax Act, with no less than 1% and no more than 10% biodiesel,  
6 the tax imposed by this Act applies to (i) 80% of the selling  
7 price of property transferred as an incident to the sale of  
8 service on or after July 1, 2003 and on or before December 31,  
9 2018 and (ii) 100% of the proceeds of the selling price  
10 thereafter. If, at any time, however, the tax under this Act on  
11 sales of biodiesel blends, as defined in the Use Tax Act, with  
12 no less than 1% and no more than 10% biodiesel is imposed at  
13 the rate of 1.25%, then the tax imposed by this Act applies to  
14 100% of the proceeds of sales of biodiesel blends with no less  
15 than 1% and no more than 10% biodiesel made during that time.

16 With respect to 100% biodiesel, as defined in the Use Tax  
17 Act, and biodiesel blends, as defined in the Use Tax Act, with  
18 more than 10% but no more than 99% biodiesel material, the tax  
19 imposed by this Act does not apply to the proceeds of the  
20 selling price of property transferred as an incident to the  
21 sale of service on or after July 1, 2003 and on or before  
22 December 31, 2023 but applies to 100% of the selling price  
23 thereafter.

24 At the election of any registered serviceman made for each  
25 fiscal year, sales of service in which the aggregate annual  
26 cost price of tangible personal property transferred as an

1 incident to the sales of service is less than 35%, or 75% in  
2 the case of servicemen transferring prescription drugs or  
3 servicemen engaged in graphic arts production, of the  
4 aggregate annual total gross receipts from all sales of  
5 service, the tax imposed by this Act shall be based on the  
6 serviceman's cost price of the tangible personal property  
7 transferred incident to the sale of those services.

8 The tax shall be imposed at the rate of 1% on food prepared  
9 for immediate consumption and transferred incident to a sale  
10 of service subject to this Act or the Service Occupation Tax  
11 Act by an entity licensed under the Hospital Licensing Act,  
12 the Nursing Home Care Act, the Assisted Living and Shared  
13 Housing Act, the ID/DD Community Care Act, the MC/DD Act, the  
14 Specialized Mental Health Rehabilitation Act of 2013, or the  
15 Child Care Act of 1969, or an entity that holds a permit issued  
16 pursuant to the Life Care Facilities Act. The tax shall also be  
17 imposed at the rate of 1% on food for human consumption that is  
18 to be consumed off the premises where it is sold (other than  
19 alcoholic beverages, food consisting of or infused with adult  
20 use cannabis, soft drinks, and food that has been prepared for  
21 immediate consumption and is not otherwise included in this  
22 paragraph) and prescription and nonprescription medicines,  
23 drugs, medical appliances, products classified as Class III  
24 medical devices by the United States Food and Drug  
25 Administration that are used for cancer treatment pursuant to  
26 a prescription, as well as any accessories and components



1 related to those devices, modifications to a motor vehicle for  
2 the purpose of rendering it usable by a person with a  
3 disability, and insulin, blood sugar testing materials,  
4 syringes, and needles used by human diabetics. For the  
5 purposes of this Section, until September 1, 2009: the term  
6 "soft drinks" means any complete, finished, ready-to-use,  
7 non-alcoholic drink, whether carbonated or not, including but  
8 not limited to soda water, cola, fruit juice, vegetable juice,  
9 carbonated water, and all other preparations commonly known as  
10 soft drinks of whatever kind or description that are contained  
11 in any closed or sealed can, carton, or container, regardless  
12 of size; but "soft drinks" does not include coffee, tea,  
13 non-carbonated water, infant formula, milk or milk products as  
14 defined in the Grade A Pasteurized Milk and Milk Products Act,  
15 or drinks containing 50% or more natural fruit or vegetable  
16 juice.

17 Notwithstanding any other provisions of this Act,  
18 beginning September 1, 2009, "soft drinks" means non-alcoholic  
19 beverages that contain natural or artificial sweeteners. "Soft  
20 drinks" do not include beverages that contain milk or milk  
21 products, soy, rice or similar milk substitutes, or greater  
22 than 50% of vegetable or fruit juice by volume.

23 Until August 1, 2009, and notwithstanding any other  
24 provisions of this Act, "food for human consumption that is to  
25 be consumed off the premises where it is sold" includes all  
26 food sold through a vending machine, except soft drinks and

1 food products that are dispensed hot from a vending machine,  
2 regardless of the location of the vending machine. Beginning  
3 August 1, 2009, and notwithstanding any other provisions of  
4 this Act, "food for human consumption that is to be consumed  
5 off the premises where it is sold" includes all food sold  
6 through a vending machine, except soft drinks, candy, and food  
7 products that are dispensed hot from a vending machine,  
8 regardless of the location of the vending machine.

9 Notwithstanding any other provisions of this Act,  
10 beginning September 1, 2009, "food for human consumption that  
11 is to be consumed off the premises where it is sold" does not  
12 include candy. For purposes of this Section, "candy" means a  
13 preparation of sugar, honey, or other natural or artificial  
14 sweeteners in combination with chocolate, fruits, nuts or  
15 other ingredients or flavorings in the form of bars, drops, or  
16 pieces. "Candy" does not include any preparation that contains  
17 flour or requires refrigeration.

18 Notwithstanding any other provisions of this Act,  
19 beginning September 1, 2009, "nonprescription medicines and  
20 drugs" does not include grooming and hygiene products. For  
21 purposes of this Section, "grooming and hygiene products"  
22 includes, but is not limited to, soaps and cleaning solutions,  
23 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan  
24 lotions and screens, unless those products are available by  
25 prescription only, regardless of whether the products meet the  
26 definition of "over-the-counter-drugs". For the purposes of

1 this paragraph, "over-the-counter-drug" means a drug for human  
2 use that contains a label that identifies the product as a drug  
3 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"  
4 label includes:

5 (A) A "Drug Facts" panel; or

6 (B) A statement of the "active ingredient(s)" with a  
7 list of those ingredients contained in the compound,  
8 substance or preparation.

9 Beginning on January 1, 2014 (the effective date of Public  
10 Act 98-122), "prescription and nonprescription medicines and  
11 drugs" includes medical cannabis purchased from a registered  
12 dispensing organization under the Compassionate Use of Medical  
13 Cannabis Program Act.

14 As used in this Section, "adult use cannabis" means  
15 cannabis subject to tax under the Cannabis Cultivation  
16 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law  
17 and does not include cannabis subject to tax under the  
18 Compassionate Use of Medical Cannabis Program Act.

19 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;  
20 102-4, eff. 4-27-21; 102-16, eff. 6-17-21.)

21 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

22 Sec. 9. Each serviceman required or authorized to collect  
23 the tax herein imposed shall pay to the Department the amount  
24 of such tax at the time when he is required to file his return  
25 for the period during which such tax was collectible, less a

1 discount of 2.1% prior to January 1, 1990, and 1.75% on and  
2 after January 1, 1990, or \$5 per calendar year, whichever is  
3 greater, which is allowed to reimburse the serviceman for  
4 expenses incurred in collecting the tax, keeping records,  
5 preparing and filing returns, remitting the tax and supplying  
6 data to the Department on request. The discount under this  
7 Section is not allowed for the 1.25% portion of taxes paid on  
8 aviation fuel that is subject to the revenue use requirements  
9 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The discount  
10 allowed under this Section is allowed only for returns that  
11 are filed in the manner required by this Act. The Department  
12 may disallow the discount for servicemen whose certificate of  
13 registration is revoked at the time the return is filed, but  
14 only if the Department's decision to revoke the certificate of  
15 registration has become final.

16 Where such tangible personal property is sold under a  
17 conditional sales contract, or under any other form of sale  
18 wherein the payment of the principal sum, or a part thereof, is  
19 extended beyond the close of the period for which the return is  
20 filed, the serviceman, in collecting the tax may collect, for  
21 each tax return period, only the tax applicable to the part of  
22 the selling price actually received during such tax return  
23 period.

24 Except as provided hereinafter in this Section, on or  
25 before the twentieth day of each calendar month, such  
26 serviceman shall file a return for the preceding calendar

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

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

- 19 1. The name of the seller;
- 20 2. The address of the principal place of business from  
21 which he engages in business as a serviceman in this  
22 State;
- 23 3. The total amount of taxable receipts received by  
24 him during the preceding calendar month, including  
25 receipts from charge and time sales, but less all  
26 deductions allowed by law;

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

3           5. The amount of tax due;

4           5-5. The signature of the taxpayer; and

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

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

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

25          Notwithstanding any other provision of this Act to the  
26          contrary, servicemen subject to tax on cannabis shall file all

1 cannabis tax returns and shall make all cannabis tax payments  
2 by electronic means in the manner and form required by the  
3 Department.

4 Prior to October 1, 2003, and on and after September 1,  
5 2004 a serviceman may accept a Manufacturer's Purchase Credit  
6 certification from a purchaser in satisfaction of Service Use  
7 Tax as provided in Section 3-70 of the Service Use Tax Act if  
8 the purchaser provides the appropriate documentation as  
9 required by Section 3-70 of the Service Use Tax Act. A  
10 Manufacturer's Purchase Credit certification, accepted prior  
11 to October 1, 2003 or on or after September 1, 2004 by a  
12 serviceman as provided in Section 3-70 of the Service Use Tax  
13 Act, may be used by that serviceman to satisfy Service  
14 Occupation Tax liability in the amount claimed in the  
15 certification, not to exceed 6.25% of the receipts subject to  
16 tax from a qualifying purchase. A Manufacturer's Purchase  
17 Credit reported on any original or amended return filed under  
18 this Act after October 20, 2003 for reporting periods prior to  
19 September 1, 2004 shall be disallowed. Manufacturer's Purchase  
20 Credit reported on annual returns due on or after January 1,  
21 2005 will be disallowed for periods prior to September 1,  
22 2004. No Manufacturer's Purchase Credit may be used after  
23 September 30, 2003 through August 31, 2004 to satisfy any tax  
24 liability imposed under this Act, including any audit  
25 liability.

26 If the serviceman's average monthly tax liability to the

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

10 If the serviceman's average monthly tax liability to the  
11 Department does not exceed \$50, the Department may authorize  
12 his returns to be filed on an annual basis, with the return for  
13 a given year being due by January 20 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 serviceman may file his return, in the  
19 case of any serviceman who ceases to engage in a kind of  
20 business which makes him responsible for filing returns under  
21 this Act, such serviceman shall file a final return under this  
22 Act with the Department not more than 1 month after  
23 discontinuing such business.

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



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

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

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

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

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

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

12 Where a serviceman collects the tax with respect to the  
13 selling price of tangible personal property which he sells and  
14 the purchaser thereafter returns such tangible personal  
15 property and the serviceman refunds the selling price thereof  
16 to the purchaser, such serviceman shall also refund, to the  
17 purchaser, the tax so collected from the purchaser. When  
18 filing his return for the period in which he refunds such tax  
19 to the purchaser, the serviceman may deduct the amount of the  
20 tax so refunded by him to the purchaser from any other Service  
21 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or  
22 Use Tax which such serviceman may be required to pay or remit  
23 to the Department, as shown by such return, provided that the  
24 amount of the tax to be deducted shall previously have been  
25 remitted to the Department by such serviceman. If the  
26 serviceman shall not previously have remitted the amount of

1 such tax to the Department, he shall be entitled to no  
2 deduction hereunder upon refunding such tax to the purchaser.

3 If experience indicates such action to be practicable, the  
4 Department may prescribe and furnish a combination or joint  
5 return which will enable servicemen, who are required to file  
6 returns hereunder and also under the Retailers' Occupation Tax  
7 Act, the Use Tax Act or the Service Use Tax Act, to furnish all  
8 the return information required by all said Acts on the one  
9 form.

10 Where the serviceman has more than one business registered  
11 with the Department under separate registrations hereunder,  
12 such serviceman shall file separate returns for each  
13 registered business.

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

17 Beginning January 1, 1990, each month the Department shall  
18 pay into the County and Mass Transit District Fund 4% of the  
19 revenue realized for the preceding month from the 6.25%  
20 general rate on sales of tangible personal property other than  
21 aviation fuel sold on or after December 1, 2019. This  
22 exception for aviation fuel only applies for so long as the  
23 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
24 47133 are binding on the State.

25 Beginning August 1, 2000, each month the Department shall  
26 pay into the County and Mass Transit District Fund 20% of the

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

3 Beginning August 1, 2022 and continuing through August 1,  
4 2023, each month the Department shall pay into the County and  
5 Mass Transit District Fund 4.6% of the net revenue realized  
6 for the preceding month from the 5.25% rate on the selling  
7 price of motor fuel and gasohol.

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

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

1 U.S.C. 47133 are binding on the State.

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

6 Beginning August 1, 2022 and continuing through August 1,  
7 2023, each month the Department shall pay into the Local  
8 Government Tax Fund 18.4% of the net revenue realized for the  
9 preceding month from the 5.25% rate on the selling price of  
10 motor fuel and gasohol.

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

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

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

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

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

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

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

26 Subject to payment of amounts into the Build Illinois Fund



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

12	Fiscal Year	Total Deposit
13	1993	\$0
14	1994	53,000,000
15	1995	58,000,000
16	1996	61,000,000
17	1997	64,000,000
18	1998	68,000,000
19	1999	71,000,000
20	2000	75,000,000
21	2001	80,000,000
22	2002	93,000,000
23	2003	99,000,000
24	2004	103,000,000
25	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 Build Illinois Fund, and the McCormick Place  
3 Expansion Project Fund pursuant to the preceding paragraphs or  
4 in any amendments thereto hereafter enacted, for aviation fuel  
5 sold on or after December 1, 2019, the Department shall each  
6 month deposit into the Aviation Fuel Sales Tax Refund Fund an  
7 amount estimated by the Department to be required for refunds  
8 of the 80% portion of the tax on aviation fuel under this Act.  
9 The Department shall only deposit moneys into the Aviation  
10 Fuel Sales Tax Refund Fund under this paragraph for so long as  
11 the revenue use requirements of 49 U.S.C. 47107(b) and 49  
12 U.S.C. 47133 are binding on the State.

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

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

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

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

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

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

1 "public-private agreement", and "public agency" have the  
 2 meanings provided in Section 25-10 of the Public-Private  
 3 Partnership for Civic and Transit Infrastructure Project Act.

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

25 Beginning July 1, 2021 and until July 1, 2022, subject to  
 26 the payment of amounts into the County and Mass Transit

1 District Fund, the Local Government Tax 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 16% of the net  
7 revenue realized from the taxes imposed on motor fuel and  
8 gasohol. Beginning July 1, 2022 and until July 1, 2023,  
9 subject to the payment of amounts into the County and Mass  
10 Transit District Fund, the Local Government Tax Fund, the  
11 Build Illinois Fund, the McCormick Place Expansion Project  
12 Fund, the Illinois Tax Increment Fund, the Energy  
13 Infrastructure Fund, and the Tax Compliance and Administration  
14 Fund as provided in this Section, the Department shall pay  
15 each month into the Road Fund the amount estimated to  
16 represent 53% ~~32%~~ of the net revenue realized from the taxes  
17 imposed on motor fuel and gasohol. Beginning July 1, 2023 and  
18 until July 1, 2024, subject to the payment of amounts into the  
19 County and Mass Transit District Fund, the Local Government  
20 Tax Fund, the Build Illinois Fund, the McCormick Place  
21 Expansion Project Fund, the Illinois Tax Increment Fund, the  
22 Energy Infrastructure Fund, and the Tax Compliance and  
23 Administration Fund as provided in this Section, the  
24 Department shall pay each month into the Road Fund the amount  
25 estimated to represent 48% of the net revenue realized from  
26 the taxes imposed on motor fuel and gasohol. Beginning July 1,



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

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

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

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

26 If the annual information return required by this Section

1 is not filed when and as required, the taxpayer shall be liable  
2 as follows:

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

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

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

21 The foregoing portion of this Section concerning the  
22 filing of an annual information return shall not apply to a  
23 serviceman who is not required to file an income tax return  
24 with the United States Government.

25 As soon as possible after the first day of each month, upon  
26 certification of the Department of Revenue, the Comptroller

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

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

10 For greater simplicity of administration, it shall be  
11 permissible for manufacturers, importers and wholesalers whose  
12 products are sold by numerous servicemen in Illinois, and who  
13 wish to do so, to assume the responsibility for accounting and  
14 paying to the Department all tax accruing under this Act with  
15 respect to such sales, if the servicemen who are affected do  
16 not make written objection to the Department to this  
17 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 15-20, eff. 6-5-19; 101-10, Article 25, Section  
21 25-115, 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 20. The Retailers' Occupation Tax Act is amended  
24 by changing Sections 2-10 and 3 as follows:

1 (35 ILCS 120/2-10)

2 Sec. 2-10. Rate of tax. Unless otherwise provided in this  
3 Section, the tax imposed by this Act is at the rate of 6.25% of  
4 gross receipts from sales of tangible personal property made  
5 in the course of business.

6 Beginning on July 1, 2000 and through December 31, 2000,  
7 with respect to motor fuel, as defined in Section 1.1 of the  
8 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of  
9 the Use Tax Act, the tax is imposed at the rate of 1.25%.

10 Beginning on July 1, 2022 and through July 1, 2023, with  
11 respect to motor fuel, as defined in Section 1.1 of the Motor  
12 Fuel Tax Law, and gasohol, as defined in Section 3-40 of the  
13 Use Tax Act, the tax is imposed at the rate of 5.25%.

14 Beginning on August 6, 2010 through August 15, 2010, with  
15 respect to sales tax holiday items as defined in Section 2-8 of  
16 this Act, the tax is imposed at the rate of 1.25%.

17 Within 14 days after the effective date of this amendatory  
18 Act of the 91st General Assembly, each retailer of motor fuel  
19 and gasohol shall cause the following notice to be posted in a  
20 prominently visible place on each retail dispensing device  
21 that is used to dispense motor fuel or gasohol in the State of  
22 Illinois: "As of July 1, 2000, the State of Illinois has  
23 eliminated the State's share of sales tax on motor fuel and  
24 gasohol through December 31, 2000. The price on this pump  
25 should reflect the elimination of the tax." The notice shall  
26 be printed in bold print on a sign that is no smaller than 4

1 inches by 8 inches. The sign shall be clearly visible to  
2 customers. Any retailer who fails to post or maintain a  
3 required sign through December 31, 2000 is guilty of a petty  
4 offense for which the fine shall be \$500 per day per each  
5 retail premises where a violation occurs.

6 With respect to gasohol, as defined in the Use Tax Act, the  
7 tax imposed by this Act applies to (i) 70% of the proceeds of  
8 sales made on or after January 1, 1990, and before July 1,  
9 2003, (ii) 80% of the proceeds of sales made on or after July  
10 1, 2003 and on or before July 1, 2017, and (iii) 100% of the  
11 proceeds of sales made thereafter. If, at any time, however,  
12 the tax under this Act on sales of gasohol, as defined in the  
13 Use Tax Act, is imposed at the rate of 1.25%, then the tax  
14 imposed by this Act applies to 100% of the proceeds of sales of  
15 gasohol made during that time.

16 With respect to majority blended ethanol fuel, as defined  
17 in the Use Tax Act, the tax imposed by this Act does not apply  
18 to the proceeds of sales made on or after July 1, 2003 and on  
19 or before December 31, 2023 but applies to 100% of the proceeds  
20 of sales made thereafter.

21 With respect to biodiesel blends, as defined in the Use  
22 Tax Act, with no less than 1% and no more than 10% biodiesel,  
23 the tax imposed by this Act applies to (i) 80% of the proceeds  
24 of sales made on or after July 1, 2003 and on or before  
25 December 31, 2018 and (ii) 100% of the proceeds of sales made  
26 thereafter. If, at any time, however, the tax under this Act on

1 sales of biodiesel blends, as defined in the Use Tax Act, with  
2 no less than 1% and no more than 10% biodiesel is imposed at  
3 the rate of 1.25%, then the tax imposed by this Act applies to  
4 100% of the proceeds of sales of biodiesel blends with no less  
5 than 1% and no more than 10% biodiesel made during that time.

6 With respect to 100% biodiesel, as defined in the Use Tax  
7 Act, and biodiesel blends, as defined in the Use Tax Act, with  
8 more than 10% but no more than 99% biodiesel, the tax imposed  
9 by this Act does not apply to the proceeds of sales made on or  
10 after July 1, 2003 and on or before December 31, 2023 but  
11 applies to 100% of the proceeds of sales made thereafter.

12 With respect to food for human consumption that is to be  
13 consumed off the premises where it is sold (other than  
14 alcoholic beverages, food consisting of or infused with adult  
15 use cannabis, soft drinks, and food that has been prepared for  
16 immediate consumption) and prescription and nonprescription  
17 medicines, drugs, medical appliances, products classified as  
18 Class III medical devices by the United States Food and Drug  
19 Administration that are used for cancer treatment pursuant to  
20 a prescription, as well as any accessories and components  
21 related to those devices, modifications to a motor vehicle for  
22 the purpose of rendering it usable by a person with a  
23 disability, and insulin, blood sugar testing materials,  
24 syringes, and needles used by human diabetics, the tax is  
25 imposed at the rate of 1%. For the purposes of this Section,  
26 until September 1, 2009: the term "soft drinks" means any

1 complete, finished, ready-to-use, non-alcoholic drink, whether  
2 carbonated or not, including but not limited to soda water,  
3 cola, fruit juice, vegetable juice, carbonated water, and all  
4 other preparations commonly known as soft drinks of whatever  
5 kind or description that are contained in any closed or sealed  
6 bottle, can, carton, or container, regardless of size; but  
7 "soft drinks" does not include coffee, tea, non-carbonated  
8 water, infant formula, milk or milk products as defined in the  
9 Grade A Pasteurized Milk and Milk Products Act, or drinks  
10 containing 50% or more natural fruit or vegetable juice.

11 Notwithstanding any other provisions of this Act,  
12 beginning September 1, 2009, "soft drinks" means non-alcoholic  
13 beverages that contain natural or artificial sweeteners. "Soft  
14 drinks" do not include beverages that contain milk or milk  
15 products, soy, rice or similar milk substitutes, or greater  
16 than 50% of vegetable or fruit juice by volume.

17 Until August 1, 2009, and notwithstanding any other  
18 provisions of this Act, "food for human consumption that is to  
19 be consumed off the premises where it is sold" includes all  
20 food sold through a vending machine, except soft drinks and  
21 food products that are dispensed hot from a vending machine,  
22 regardless of the location of the vending machine. Beginning  
23 August 1, 2009, and notwithstanding any other provisions of  
24 this Act, "food for human consumption that is to be consumed  
25 off the premises where it is sold" includes all food sold  
26 through a vending machine, except soft drinks, candy, and food



1 products that are dispensed hot from a vending machine,  
2 regardless of the location of the vending machine.

3 Notwithstanding any other provisions of this Act,  
4 beginning September 1, 2009, "food for human consumption that  
5 is to be consumed off the premises where it is sold" does not  
6 include candy. For purposes of this Section, "candy" means a  
7 preparation of sugar, honey, or other natural or artificial  
8 sweeteners in combination with chocolate, fruits, nuts or  
9 other ingredients or flavorings in the form of bars, drops, or  
10 pieces. "Candy" does not include any preparation that contains  
11 flour or requires refrigeration.

12 Notwithstanding any other provisions of this Act,  
13 beginning September 1, 2009, "nonprescription medicines and  
14 drugs" does not include grooming and hygiene products. For  
15 purposes of this Section, "grooming and hygiene products"  
16 includes, but is not limited to, soaps and cleaning solutions,  
17 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan  
18 lotions and screens, unless those products are available by  
19 prescription only, regardless of whether the products meet the  
20 definition of "over-the-counter-drugs". For the purposes of  
21 this paragraph, "over-the-counter-drug" means a drug for human  
22 use that contains a label that identifies the product as a drug  
23 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"  
24 label includes:

25 (A) A "Drug Facts" panel; or

26 (B) A statement of the "active ingredient(s)" with a

1 list of those ingredients contained in the compound,  
2 substance or preparation.

3 Beginning on the effective date of this amendatory Act of  
4 the 98th General Assembly, "prescription and nonprescription  
5 medicines and drugs" includes medical cannabis purchased from  
6 a registered dispensing organization under the Compassionate  
7 Use of Medical Cannabis Program Act.

8 As used in this Section, "adult use cannabis" means  
9 cannabis subject to tax under the Cannabis Cultivation  
10 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law  
11 and does not include cannabis subject to tax under the  
12 Compassionate Use of Medical Cannabis Program Act.

13 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;  
14 102-4, eff. 4-27-21.)

15 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

21 1. The name of the seller;

22 2. His residence address and the address of his  
23 principal place of business and the address of the  
24 principal place of business (if that is a different  
25 address) from which he engages in the business of selling

1           tangible personal property at retail in this State;

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

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

12           5. Deductions allowed by law;

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

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

18           8. The amount of tax due;

19           9. The signature of the taxpayer; and

20           10. Such other reasonable information as the  
21 Department may require.

22           On and after January 1, 2018, except for returns for motor  
23 vehicles, watercraft, aircraft, and trailers that are required  
24 to be registered with an agency of this State, with respect to  
25 retailers whose annual gross receipts average \$20,000 or more,  
26 all returns required to be filed pursuant to this Act shall be

1 filed electronically. Retailers who demonstrate that they do  
2 not have access to the Internet or demonstrate hardship in  
3 filing electronically may petition the Department to waive the  
4 electronic filing requirement.

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

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

12 Prior to October 1, 2003, and on and after September 1,  
13 2004 a retailer may accept a Manufacturer's Purchase Credit  
14 certification from a purchaser in satisfaction of Use Tax as  
15 provided in Section 3-85 of the Use Tax Act if the purchaser  
16 provides the appropriate documentation as required by Section  
17 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
18 certification, accepted by a retailer prior to October 1, 2003  
19 and on and after September 1, 2004 as provided in Section 3-85  
20 of the Use Tax Act, may be used by that retailer to satisfy  
21 Retailers' Occupation Tax liability in the amount claimed in  
22 the certification, not to exceed 6.25% of the receipts subject  
23 to tax from a qualifying purchase. A Manufacturer's Purchase  
24 Credit reported on any original or amended return filed under  
25 this Act after October 20, 2003 for reporting periods prior to  
26 September 1, 2004 shall be disallowed. Manufacturer's Purchase

1 ~~Purchaser~~ Credit reported on annual returns due on or after  
2 January 1, 2005 will be disallowed for periods prior to  
3 September 1, 2004. No Manufacturer's Purchase Credit may be  
4 used after September 30, 2003 through August 31, 2004 to  
5 satisfy any tax liability imposed under this Act, including  
6 any audit liability.

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

14 1. The name of the seller;

15 2. The address of the principal place of business from  
16 which he engages in the business of selling tangible  
17 personal property at retail in this State;

18 3. The total amount of taxable receipts received by  
19 him during the preceding calendar month from sales of  
20 tangible personal property by him during such preceding  
21 calendar month, including receipts from charge and time  
22 sales, but less all deductions allowed by law;

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

25 5. The amount of tax due; and

26 6. Such other reasonable information as the Department

1           may require.

2           Every person engaged in the business of selling aviation  
3 fuel at retail in this State during the preceding calendar  
4 month shall, instead of reporting and paying tax as otherwise  
5 required by this Section, report and pay such tax on a separate  
6 aviation fuel tax return. The requirements related to the  
7 return shall be as otherwise provided in this Section.  
8 Notwithstanding any other provisions of this Act to the  
9 contrary, retailers selling aviation fuel shall file all  
10 aviation fuel tax returns and shall make all aviation fuel tax  
11 payments by electronic means in the manner and form required  
12 by the Department. For purposes of this Section, "aviation  
13 fuel" means jet fuel and aviation gasoline.

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

1 meaning prescribed in the Liquor Control Act of 1934.

2 Beginning on October 1, 2003, every distributor, importing  
3 distributor, and manufacturer of alcoholic liquor as defined  
4 in the Liquor Control Act of 1934, shall file a statement with  
5 the Department of Revenue, no later than the 10th day of the  
6 month for the preceding month during which transactions  
7 occurred, by electronic means, showing the total amount of  
8 gross receipts from the sale of alcoholic liquor sold or  
9 distributed during the preceding month to purchasers;  
10 identifying the purchaser to whom it was sold or distributed;  
11 the purchaser's tax registration number; and such other  
12 information reasonably required by the Department. A  
13 distributor, importing distributor, or manufacturer of  
14 alcoholic liquor must personally deliver, mail, or provide by  
15 electronic means to each retailer listed on the monthly  
16 statement a report containing a cumulative total of that  
17 distributor's, importing distributor's, or manufacturer's  
18 total sales of alcoholic liquor to that retailer no later than  
19 the 10th day of the month for the preceding month during which  
20 the transaction occurred. The distributor, importing  
21 distributor, or manufacturer shall notify the retailer as to  
22 the method by which the distributor, importing distributor, or  
23 manufacturer will provide the sales information. If the  
24 retailer is unable to receive the sales information by  
25 electronic means, the distributor, importing distributor, or  
26 manufacturer shall furnish the sales information by personal

1 delivery or by mail. For purposes of this paragraph, the term  
2 "electronic means" includes, but is not limited to, the use of  
3 a secure Internet website, e-mail, or facsimile.

4 If a total amount of less than \$1 is payable, refundable or  
5 creditable, such amount shall be disregarded if it is less  
6 than 50 cents and shall be increased to \$1 if it is 50 cents or  
7 more.

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

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



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

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

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

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

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

1 Any amount which is required to be shown or reported on any  
2 return or other document under this Act shall, if such amount  
3 is not a whole-dollar amount, be increased to the nearest  
4 whole-dollar amount in any case where the fractional part of a  
5 dollar is 50 cents or more, and decreased to the nearest  
6 whole-dollar amount where the fractional part of a dollar is  
7 less than 50 cents.

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

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

25 Such quarter annual and annual returns, as to form and  
26 substance, shall be subject to the same requirements as

1 monthly returns.

2 Notwithstanding any other provision in this Act concerning  
3 the time within which a retailer may file his return, in the  
4 case of any retailer who ceases to engage in a kind of business  
5 which makes him responsible for filing returns under this Act,  
6 such retailer shall file a final return under this Act with the  
7 Department not more than one month after discontinuing such  
8 business.

9 Where the same person has more than one business  
10 registered with the Department under separate registrations  
11 under this Act, such person may not file each return that is  
12 due as a single return covering all such registered  
13 businesses, but shall file separate returns for each such  
14 registered business.

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

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

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

1 manner and form as required by the Department.

2 Any retailer who sells only motor vehicles, watercraft,  
3 aircraft, or trailers that are required to be registered with  
4 an agency of this State, so that all retailers' occupation tax  
5 liability is required to be reported, and is reported, on such  
6 transaction reporting returns and who is not otherwise  
7 required to file monthly or quarterly returns, need not file  
8 monthly or quarterly returns. However, those retailers shall  
9 be required to file returns on an annual basis.

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

1 sale; a sufficient identification of the property sold; such  
2 other information as is required in Section 5-402 of the  
3 Illinois Vehicle Code, and such other information as the  
4 Department may reasonably require.

5 The transaction reporting return in the case of watercraft  
6 or aircraft must show the name and address of the seller; the  
7 name and address of the purchaser; the amount of the selling  
8 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, and  
20 such other information as the Department may reasonably  
21 require.

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

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

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

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

1 Department shall adopt appropriate rules to carry out the  
2 mandate of this paragraph.

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

21 Refunds made by the seller during the preceding return  
22 period to purchasers, on account of tangible personal property  
23 returned to the seller, shall be allowed as a deduction under  
24 subdivision 5 of his monthly or quarterly return, as the case  
25 may be, in case the seller had theretofore included the  
26 receipts from the sale of such tangible personal property in a



1 return filed by him and had paid the tax imposed by this Act  
2 with respect to such receipts.

3 Where the seller is a corporation, the return filed on  
4 behalf of such corporation shall be signed by the president,  
5 vice-president, secretary or treasurer or by the properly  
6 accredited agent of such corporation.

7 Where the seller is a limited liability company, the  
8 return filed on behalf of the limited liability company shall  
9 be signed by a manager, member, or properly accredited agent  
10 of the limited liability company.

11 Except as provided in this Section, the retailer filing  
12 the return under this Section shall, at the time of filing such  
13 return, pay to the Department the amount of tax imposed by this  
14 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
15 on and after January 1, 1990, or \$5 per calendar year,  
16 whichever is greater, which is allowed to reimburse the  
17 retailer for the expenses incurred in keeping records,  
18 preparing and filing returns, remitting the tax and supplying  
19 data to the Department on request. On and after January 1,  
20 2021, a certified service provider, as defined in the Leveling  
21 the Playing Field for Illinois Retail Act, filing the return  
22 under this Section on behalf of a remote retailer shall, at the  
23 time of such return, pay to the Department the amount of tax  
24 imposed by this Act less a discount of 1.75%. A remote retailer  
25 using a certified service provider to file a return on its  
26 behalf, as provided in the Leveling the Playing Field for

1 Illinois Retail Act, is not eligible for the discount. The  
2 discount under this Section is not allowed for the 1.25%  
3 portion of taxes paid on aviation fuel that is subject to the  
4 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
5 47133. Any prepayment made pursuant to Section 2d of this Act  
6 shall be included in the amount on which such 2.1% or 1.75%  
7 discount is computed. In the case of retailers who report and  
8 pay the tax on a transaction by transaction basis, as provided  
9 in this Section, such discount shall be taken with each such  
10 tax remittance instead of when such retailer files his  
11 periodic return. The discount allowed under this Section is  
12 allowed only for returns that are filed in the manner required  
13 by this Act. The Department may disallow the discount for  
14 retailers whose certificate of registration is revoked at the  
15 time the return is filed, but only if the Department's  
16 decision to revoke the certificate of registration has become  
17 final.

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

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

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

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

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

16 The provisions of this paragraph apply before October 1,  
17 2001. Without regard to whether a taxpayer is required to make  
18 quarter monthly payments as specified above, any taxpayer who  
19 is required by Section 2d of this Act to collect and remit  
20 prepaid taxes and has collected prepaid taxes which average in  
21 excess of \$25,000 per month during the preceding 2 complete  
22 calendar quarters, shall file a return with the Department as  
23 required by Section 2f and shall make payments to the  
24 Department on or before the 7th, 15th, 22nd and last day of the  
25 month during which such liability is incurred. If the month  
26 during which such tax liability is incurred began prior to

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

26 The provisions of this paragraph apply on and after

1 October 1, 2001. Without regard to whether a taxpayer is  
2 required to make quarter monthly payments as specified above,  
3 any taxpayer who is required by Section 2d of this Act to  
4 collect and remit prepaid taxes and has collected prepaid  
5 taxes that average in excess of \$20,000 per month during the  
6 preceding 4 complete calendar quarters shall file a return  
7 with the Department as required by Section 2f and shall make  
8 payments to the Department on or before the 7th, 15th, 22nd and  
9 last day of the month during which the liability is incurred.  
10 Each payment shall be in an amount equal to 22.5% of the  
11 taxpayer's actual liability for the month or 25% of the  
12 taxpayer's liability for the same calendar month of the  
13 preceding year. The amount of the quarter monthly payments  
14 shall be credited against the final tax liability of the  
15 taxpayer's return for that month filed under this Section or  
16 Section 2f, as the case may be. Once applicable, the  
17 requirement of the making of quarter monthly payments to the  
18 Department pursuant to this paragraph shall continue until the  
19 taxpayer's average monthly prepaid tax collections during the  
20 preceding 4 complete calendar quarters (excluding the month of  
21 highest liability and the month of lowest liability) is less  
22 than \$19,000 or until such taxpayer's average monthly  
23 liability to the Department as computed for each calendar  
24 quarter of the 4 preceding complete calendar quarters is less  
25 than \$20,000. If any such quarter monthly payment is not paid  
26 at the time or in the amount required, the taxpayer shall be



1 liable for penalties and interest on such difference, except  
2 insofar as the taxpayer has previously made payments for that  
3 month in excess of the minimum payments previously due.

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

26 If a retailer of motor fuel is entitled to a credit under

1 Section 2d of this Act which exceeds the taxpayer's liability  
2 to the Department under this Act for the month for which the  
3 taxpayer is filing a return, the Department shall issue the  
4 taxpayer a credit memorandum for the excess.

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

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

18 Beginning August 1, 2000, each month the Department shall  
19 pay into the County and Mass Transit District Fund 20% of the  
20 net revenue realized for the preceding month from the 1.25%  
21 rate on the selling price of motor fuel and gasohol. Beginning  
22 September 1, 2010, each month the Department shall pay into  
23 the County and Mass Transit District Fund 20% of the net  
24 revenue realized for the preceding month from the 1.25% rate  
25 on the selling price of sales tax holiday items.

26 Beginning August 1, 2022 and continuing through August 1,

1 2023, each month the Department shall pay into the County and  
2 Mass Transit District Fund 4.6% of the net revenue realized  
3 for the preceding month from the 5.25% rate on the selling  
4 price of motor fuel and gasohol.

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

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

25       Beginning August 1, 2000, each month the Department shall  
26 pay into the Local Government Tax Fund 80% of the net revenue

1 realized for the preceding month from the 1.25% rate on the  
2 selling price of motor fuel and gasohol. Beginning September  
3 1, 2010, each month the Department shall pay into the Local  
4 Government Tax Fund 80% of the net revenue realized for the  
5 preceding month from the 1.25% rate on the selling price of  
6 sales tax holiday items.

7 Beginning August 1, 2022 and continuing through August 1,  
8 2023, each month the Department shall pay into the Local  
9 Government Tax Fund 18.4% of the net revenue realized for the  
10 preceding month from the 5.25% rate on the selling price of  
11 motor fuel and gasohol.

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

19 Beginning July 1, 2011, each month the Department shall  
20 pay into the Clean Air Act Permit Fund 80% of the net revenue  
21 realized for the preceding month from the 6.25% general rate  
22 on the selling price of sorbents used in Illinois in the  
23 process of sorbent injection as used to comply with the  
24 Environmental Protection Act or the federal Clean Air Act, but  
25 the total payment into the Clean Air Act Permit Fund under this  
26 Act and the Use Tax Act shall not exceed \$2,000,000 in any

1 fiscal year.

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

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

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

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

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

25 and means the Certified Annual Debt Service Requirement (as  
26 defined in Section 13 of the Build Illinois Bond Act) or the

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

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

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



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

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

1	2011	146,000,000
2	2012	153,000,000
3	2013	161,000,000
4	2014	170,000,000
5	2015	179,000,000
6	2016	189,000,000
7	2017	199,000,000
8	2018	210,000,000
9	2019	221,000,000
10	2020	233,000,000
11	2021	300,000,000
12	2022	300,000,000
13	2023	300,000,000
14	2024	300,000,000
15	2025	300,000,000
16	2026	300,000,000
17	2027	375,000,000
18	2028	375,000,000
19	2029	375,000,000
20	2030	375,000,000
21	2031	375,000,000
22	2032	375,000,000
23	2033	375,000,000
24	2034	375,000,000
25	2035	375,000,000
26	2036	450,000,000

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

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

22           Subject to payment of amounts into the Capital Projects  
23   Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,  
24   and the McCormick Place Expansion Project Fund pursuant to the  
25   preceding paragraphs or in any amendments thereto hereafter  
26   enacted, for aviation fuel sold on or after December 1, 2019,

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

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

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 with the receipt of the first report of  
21 taxes paid by an eligible business and continuing for a  
22 25-year period, the Department shall each month pay into the  
23 Energy Infrastructure Fund 80% of the net revenue realized  
24 from the 6.25% general rate on the selling price of  
25 Illinois-mined coal that was sold to an eligible business. For  
26 purposes of this paragraph, the term "eligible business" means

1 a new electric generating facility certified pursuant to  
2 Section 605-332 of the Department of Commerce and Economic  
3 Opportunity Law of the Civil Administrative Code of Illinois.

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

23 Subject to payments of amounts into the Build Illinois  
24 Fund, the McCormick Place Expansion Project Fund, the Illinois  
25 Tax Increment Fund, the Energy Infrastructure Fund, and the  
26 Tax Compliance and Administration Fund as provided in this

1 Section, beginning on July 1, 2018 the Department shall pay  
 2 each month into the Downstate Public Transportation Fund the  
 3 moneys required to be so paid under Section 2-3 of the  
 4 Downstate Public Transportation Act.

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

26 Fiscal Year..... Total Deposit

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

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

1 this Section, the Department shall pay each month into the  
2 Road Fund the amount estimated to represent 16% of the net  
3 revenue realized from the taxes imposed on motor fuel and  
4 gasohol. Beginning July 1, 2022 and until July 1, 2023,  
5 subject to the payment of amounts into the County and Mass  
6 Transit District Fund, the Local Government Tax Fund, the  
7 Build Illinois Fund, the McCormick Place Expansion Project  
8 Fund, the Illinois Tax Increment Fund, the Energy  
9 Infrastructure Fund, and the Tax Compliance and Administration  
10 Fund as provided in this Section, the Department shall pay  
11 each month into the Road Fund the amount estimated to  
12 represent 53% ~~32%~~ of the net revenue realized from the taxes  
13 imposed on motor fuel and gasohol. Beginning July 1, 2023 and  
14 until July 1, 2024, subject to the payment of amounts into the  
15 County and Mass Transit District Fund, the Local Government  
16 Tax Fund, the Build Illinois Fund, the McCormick Place  
17 Expansion Project Fund, the Illinois Tax Increment Fund, the  
18 Energy Infrastructure Fund, and the Tax Compliance and  
19 Administration Fund as provided in this Section, the  
20 Department shall pay each month into the Road Fund the amount  
21 estimated to represent 48% of the net revenue realized from  
22 the taxes imposed on motor fuel and gasohol. Beginning July 1,  
23 2024 and until July 1, 2025, subject to the payment of amounts  
24 into the County and Mass Transit District Fund, the Local  
25 Government Tax Fund, the Build Illinois Fund, the McCormick  
26 Place Expansion Project Fund, the Illinois Tax Increment Fund,



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

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

24 The Department may, upon separate written notice to a  
25 taxpayer, require the taxpayer to prepare and file with the  
26 Department on a form prescribed by the Department within not

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

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

24 (i) Until January 1, 1994, the taxpayer shall be  
25 liable for a penalty equal to 1/6 of 1% of the tax due from  
26 such taxpayer under this Act during the period to be

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

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

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

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

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

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

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

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

1 this Section commits a business offense and is subject to a  
2 fine not to exceed \$250.

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

23 (Source: P.A. 101-10, Article 15, Section 15-25, eff. 6-5-19;  
24 101-10, Article 25, Section 25-120, eff. 6-5-19; 101-27, eff.  
25 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;  
26 101-636, eff. 6-10-20; 102-634, eff. 8-27-21; revised

1 12-7-21.)

2 Section 99. Effective date. This Act takes effect upon  
3 becoming law.