



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB1064

Introduced 1/12/2023, by Rep. Rita Mayfield

SYNOPSIS AS INTRODUCED:

30 ILCS 105/5.990 new	
30 ILCS 105/6z-138 new	
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. Imposes a 3.75% surcharge on firearms and firearm component parts. Amends the State Finance Act. Creates the Human Services Youth Programming Fund. Provides that the 3.75% surcharge shall be deposited into the Fund. Sets forth the purposes for which moneys in the Fund may be used. Effective immediately.

LRB103 00064 SPS 45064 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 State Finance Act is amended by adding
5 Sections 5.990 and 6z-138 as follows:

6 (30 ILCS 105/5.990 new)

7 Sec. 5.990. The Human Services Youth Programming Fund.

8 (30 ILCS 105/6z-138 new)

9 Sec. 6z-138. Human Services Youth Programming Fund;
10 creation. The Human Services Youth Programming Fund is hereby
11 created as a special fund in the State treasury. Moneys in the
12 Fund may be used, subject to appropriation, by the Department
13 of Human Services to provide for youth programming.

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

16 (35 ILCS 105/3-10)

17 Sec. 3-10. Rate of tax. Unless otherwise provided in this
18 Section, the tax imposed by this Act is at the rate of 6.25% of
19 either the selling price or the fair market value, if any, of
20 the tangible personal property. In all cases where property

1 functionally used or consumed is the same as the property that
2 was purchased at retail, then the tax is imposed on the selling
3 price of the property. In all cases where property
4 functionally used or consumed is a by-product or waste product
5 that has been refined, manufactured, or produced from property
6 purchased at retail, then the tax is imposed on the lower of
7 the fair market value, if any, of the specific property so used
8 in this State or on the selling price of the property purchased
9 at retail. For purposes of this Section "fair market value"
10 means the price at which property would change hands between a
11 willing buyer and a willing seller, neither being under any
12 compulsion to buy or sell and both having reasonable knowledge
13 of the relevant facts. The fair market value shall be
14 established by Illinois sales by the taxpayer of the same
15 property as that functionally used or consumed, or if there
16 are no such sales by the taxpayer, then comparable sales or
17 purchases of property of like kind and character in Illinois.

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 August 6, 2010 through August 15, 2010, and
23 beginning again on August 5, 2022 through August 14, 2022,
24 with respect to sales tax holiday items as defined in Section
25 3-6 of this Act, the tax is imposed at the rate of 1.25%.

26 With respect to gasohol, the tax imposed by this Act

1 applies to (i) 70% of the proceeds of sales made on or after
2 January 1, 1990, and before July 1, 2003, (ii) 80% of the
3 proceeds of sales made on or after July 1, 2003 and on or
4 before July 1, 2017, and (iii) 100% of the proceeds of sales
5 made thereafter. If, at any time, however, the tax under this
6 Act on sales of gasohol is imposed at the rate of 1.25%, then
7 the tax imposed by this Act applies to 100% of the proceeds of
8 sales of gasohol made during that time.

9 With respect to majority blended ethanol fuel, the tax
10 imposed by this Act does not apply to the proceeds of sales
11 made on or after July 1, 2003 and on or before December 31,
12 2023 but applies to 100% of the proceeds of sales made
13 thereafter.

14 With respect to biodiesel blends with no less than 1% and
15 no more than 10% biodiesel, the tax imposed by this Act applies
16 to (i) 80% of the proceeds of sales made on or after July 1,
17 2003 and on or before December 31, 2018 and (ii) 100% of the
18 proceeds of sales made after December 31, 2018 and before
19 January 1, 2024. On and after January 1, 2024 and on or before
20 December 31, 2030, the taxation of biodiesel, renewable
21 diesel, and biodiesel blends shall be as provided in Section
22 3-5.1. If, at any time, however, the tax under this Act on
23 sales of biodiesel blends with no less than 1% and no more than
24 10% biodiesel is imposed at the rate of 1.25%, then the tax
25 imposed by this Act applies to 100% of the proceeds of sales of
26 biodiesel blends with no less than 1% and no more than 10%

1 biodiesel made during that time.

2 With respect to biodiesel and biodiesel blends with more
3 than 10% but no more than 99% biodiesel, the tax imposed by
4 this Act does not apply to the proceeds of sales made on or
5 after July 1, 2003 and on or before December 31, 2023. On and
6 after January 1, 2024 and on or before December 31, 2030, the
7 taxation of biodiesel, renewable diesel, and biodiesel blends
8 shall be as provided in Section 3-5.1.

9 Until July 1, 2022 and beginning again on July 1, 2023,
10 with respect to food for human consumption that is to be
11 consumed off the premises where it is sold (other than
12 alcoholic beverages, food consisting of or infused with adult
13 use cannabis, soft drinks, and food that has been prepared for
14 immediate consumption), the tax is imposed at the rate of 1%.
15 Beginning on July 1, 2022 and until July 1, 2023, with respect
16 to food for human consumption that is to be consumed off the
17 premises where it is sold (other than alcoholic beverages,
18 food consisting of or infused with adult use cannabis, soft
19 drinks, and food that has been prepared for immediate
20 consumption), the tax is imposed at the rate of 0%.

21 With respect to prescription and nonprescription
22 medicines, drugs, medical appliances, products classified as
23 Class III medical devices by the United States Food and Drug
24 Administration that are used for cancer treatment pursuant to
25 a prescription, as well as any accessories and components
26 related to those devices, modifications to a motor vehicle for

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

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

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

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

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

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

1 use that contains a label that identifies the product as a drug
2 as required by 21 CFR ~~C.F.R.~~ § 201.66. The
3 "over-the-counter-drug" label includes:

4 (A) a ~~A~~ "Drug Facts" panel; or

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

8 Beginning on January 1, 2014 (the effective date of Public
9 Act 98-122) ~~this amendatory Act of the 98th General Assembly,~~
10 "prescription and nonprescription medicines and drugs"
11 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 If the property that is purchased at retail from a
20 retailer is acquired outside Illinois and used outside
21 Illinois before being brought to Illinois for use here and is
22 taxable under this Act, the "selling price" on which the tax is
23 computed shall be reduced by an amount that represents a
24 reasonable allowance for depreciation for the period of prior
25 out-of-state use.

26 Beginning January 1, 2024, in addition to all other rates

1 of tax imposed under this Act, a surcharge of 3.75% is imposed
2 on the selling price of (i) each firearm purchased in the State
3 and (ii) each firearm component part that is purchased in the
4 State and sold separately from the firearm. "Firearm" has the
5 meaning ascribed to that term in Section 1.1 of the Firearm
6 Owners Identification Card Act.

7 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;
8 102-4, eff. 4-27-21; 102-700, Article 20, Section 20-5, eff.
9 4-19-22; 102-700, Article 60, Section 60-15, eff. 4-19-22;
10 102-700, Article 65, Section 65-5, eff. 4-19-22; revised
11 5-27-22.)

12 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

13 (Text of Section before amendment by P.A. 102-1019)

14 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
15 and trailers that are required to be registered with an agency
16 of this State, each retailer required or authorized to collect
17 the tax imposed by this Act shall pay to the Department the
18 amount of such tax (except as otherwise provided) at the time
19 when he is required to file his return for the period during
20 which such tax was collected, less a discount of 2.1% prior to
21 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
22 per calendar year, whichever is greater, which is allowed to
23 reimburse the retailer for expenses incurred in collecting the
24 tax, keeping records, preparing and filing returns, remitting
25 the tax and supplying data to the Department on request. When

1 determining the discount allowed under this Section, retailers
2 shall include the amount of tax that would have been due at the
3 6.25% rate but for the 1.25% rate imposed on sales tax holiday
4 items under Public Act 102-700 ~~this amendatory Act of the~~
5 ~~102nd General Assembly~~. The discount under this Section is not
6 allowed for the 1.25% portion of taxes paid on aviation fuel
7 that is subject to the revenue use requirements of 49 U.S.C.
8 47107(b) and 49 U.S.C. 47133. When determining the discount
9 allowed under this Section, retailers shall include the amount
10 of tax that would have been due at the 1% rate but for the 0%
11 rate imposed under Public Act 102-700 ~~this amendatory Act of~~
12 ~~the 102nd General Assembly~~. In the case of retailers who
13 report and pay the tax on a transaction by transaction basis,
14 as provided in this Section, such discount shall be taken with
15 each such tax remittance instead of when such retailer files
16 his periodic return. The discount allowed under this Section
17 is allowed only for returns that are filed in the manner
18 required by this Act. The Department may disallow the discount
19 for retailers whose certificate of registration is revoked at
20 the time the return is filed, but only if the Department's
21 decision to revoke the certificate of registration has become
22 final. A retailer need not remit that part of any tax collected
23 by him to the extent that he is required to remit and does
24 remit the tax imposed by the Retailers' Occupation Tax Act,
25 with respect to the sale of the same property.

26 Where such tangible personal property is sold under a

1 conditional sales contract, or under any other form of sale
2 wherein the payment of the principal sum, or a part thereof, is
3 extended beyond the close of the period for which the return is
4 filed, the retailer, in collecting the tax (except as to motor
5 vehicles, watercraft, aircraft, and trailers that are required
6 to be registered with an agency of this State), may collect for
7 each tax return period, only the tax applicable to that part of
8 the selling price actually received during such tax return
9 period.

10 Except as provided in this Section, on or before the
11 twentieth day of each calendar month, such retailer shall file
12 a return for the preceding calendar month. Such return shall
13 be filed on forms prescribed by the Department and shall
14 furnish such information as the Department may reasonably
15 require. The return shall include the gross receipts on food
16 for human consumption that is to be consumed off the premises
17 where it is sold (other than alcoholic beverages, food
18 consisting of or infused with adult use cannabis, soft drinks,
19 and food that has been prepared for immediate consumption)
20 which were received during the preceding calendar month,
21 quarter, or year, as appropriate, and upon which tax would
22 have been due but for the 0% rate imposed under Public Act
23 102-700 ~~this amendatory Act of the 102nd General Assembly~~. The
24 return shall also include the amount of tax that would have
25 been due on food for human consumption that is to be consumed
26 off the premises where it is sold (other than alcoholic

1 beverages, food consisting of or infused with adult use
2 cannabis, soft drinks, and food that has been prepared for
3 immediate consumption) but for the 0% rate imposed under
4 Public Act 102-700 ~~this amendatory Act of the 102nd General~~
5 ~~Assembly.~~

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

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

22 1. The name of the seller;

23 2. The address of the principal place of business from
24 which he engages in the business of selling tangible
25 personal property at retail in this State;

26 3. The total amount of taxable receipts received by

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

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

7 5. The amount of tax due;

8 5-5. The signature of the taxpayer; and

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

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

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

1 due on the return shall be deemed assessed.

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

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

1 immediately preceding calendar year divided by 12. Beginning
2 on October 1, 2002, a taxpayer who has a tax liability in the
3 amount set forth in subsection (b) of Section 2505-210 of the
4 Department of Revenue Law shall make all payments required by
5 rules of the Department by electronic funds transfer.

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

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

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

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

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

1 following the month during which such tax liability is
2 incurred and shall make payments to the Department on or
3 before the 7th, 15th, 22nd and last day of the month during
4 which such liability is incurred. On and after October 1,
5 2000, if the taxpayer's average monthly tax liability to the
6 Department under this Act, the Retailers' Occupation Tax Act,
7 the Service Occupation Tax Act, and the Service Use Tax 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 shall
22 continue until such taxpayer's average monthly liability to
23 the Department during the preceding 4 complete calendar
24 quarters (excluding the month of highest liability and the
25 month of lowest liability) is less than \$9,000, or until such
26 taxpayer's average monthly liability to the Department as

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

1 be determined under this paragraph as if the rate reduction to
2 1.25% in Public Act 102-700 ~~this amendatory Act of the 102nd~~
3 ~~General Assembly~~ on sales tax holiday items had not occurred.
4 For quarter monthly payments due on or after July 1, 2023 and
5 through June 30, 2024, "25% of the taxpayer's liability for
6 the same calendar month of the preceding year" shall be
7 determined as if the rate reduction to 1.25% in Public Act
8 102-700 ~~this amendatory Act of the 102nd General Assembly~~ on
9 sales tax holiday items had not occurred. Quarter monthly
10 payment status shall be determined under this paragraph as if
11 the rate reduction to 0% in Public Act 102-700 ~~this amendatory~~
12 ~~Act of the 102nd General Assembly~~ on food for human
13 consumption that is to be consumed off the premises where it is
14 sold (other than alcoholic beverages, food consisting of or
15 infused with adult use cannabis, soft drinks, and food that
16 has been prepared for immediate consumption) had not occurred.
17 For quarter monthly payments due under this paragraph on or
18 after July 1, 2023 and through June 30, 2024, "25% of the
19 taxpayer's liability for the same calendar month of the
20 preceding year" shall be determined as if the rate reduction
21 to 0% in Public Act 102-700 ~~this amendatory Act of the 102nd~~
22 ~~General Assembly~~ had not occurred. If any such quarter monthly
23 payment is not paid at the time or in the amount required by
24 this Section, then the taxpayer shall be liable for penalties
25 and interest on the difference between the minimum amount due
26 and the amount of such quarter monthly payment actually and

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

8 If any such payment provided for in this Section exceeds
9 the taxpayer's liabilities under this Act, the Retailers'
10 Occupation Tax Act, the Service Occupation Tax Act and the
11 Service Use Tax Act, as shown by an original monthly return,
12 the Department shall issue to the taxpayer a credit memorandum
13 no later than 30 days after the date of payment, which
14 memorandum may be submitted by the taxpayer to the Department
15 in payment of tax liability subsequently to be remitted by the
16 taxpayer to the Department or be assigned by the taxpayer to a
17 similar taxpayer under this Act, the Retailers' Occupation Tax
18 Act, the Service Occupation Tax Act or the Service Use Tax Act,
19 in accordance with reasonable rules and regulations to be
20 prescribed by the Department, except that if such excess
21 payment is shown on an original monthly return and is made
22 after December 31, 1986, no credit memorandum shall be issued,
23 unless requested by the taxpayer. If no such request is made,
24 the taxpayer may credit such excess payment against tax
25 liability subsequently to be remitted by the taxpayer to the
26 Department under this Act, the Retailers' Occupation Tax Act,

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

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

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

26 Such quarter annual and annual returns, as to form and

1 substance, shall be subject to the same requirements as
2 monthly returns.

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

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

1 vehicles or trailers involved in that transaction to the
2 Department on the same uniform invoice-transaction reporting
3 return form. For purposes of this Section, "watercraft" means
4 a Class 2, Class 3, or Class 4 watercraft as defined in Section
5 3-2 of the Boat Registration and Safety Act, a personal
6 watercraft, or any boat equipped with an inboard motor.

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

23 The transaction reporting return in the case of motor
24 vehicles or trailers that are required to be registered with
25 an agency of this State, shall be the same document as the
26 Uniform Invoice referred to in Section 5-402 of the Illinois

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

18 The transaction reporting return in the case of watercraft
19 and aircraft must show the name and address of the seller; the
20 name and address of the purchaser; the amount of the selling
21 price including the amount allowed by the retailer for
22 traded-in property, if any; the amount allowed by the retailer
23 for the traded-in tangible personal property, if any, to the
24 extent to which Section 2 of this Act allows an exemption for
25 the value of traded-in property; the balance payable after
26 deducting such trade-in allowance from the total selling

1 price; the amount of tax due from the retailer with respect to
2 such transaction; the amount of tax collected from the
3 purchaser by the retailer on such transaction (or satisfactory
4 evidence that such tax is not due in that particular instance,
5 if that is claimed to be the fact); the place and date of the
6 sale, a sufficient identification of the property sold, and
7 such other information as the Department may reasonably
8 require.

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

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

1 that the particular sale is tax exempt) which such purchaser
2 may submit to the agency with which, or State officer with
3 whom, he must title or register the tangible personal property
4 that is involved (if titling or registration is required) in
5 support of such purchaser's application for an Illinois
6 certificate or other evidence of title or registration to such
7 tangible personal property.

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

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

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

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

24 Any retailer filing a return under this Section shall also
25 include (for the purpose of paying tax thereon) the total tax
26 covered by such return upon the selling price of tangible

1 personal property purchased by him at retail from a retailer,
2 but as to which the tax imposed by this Act was not collected
3 from the retailer filing such return, and such retailer shall
4 remit the amount of such tax to the Department when filing such
5 return.

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

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

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

22 Beginning January 1, 1990, each month the Department shall
23 pay into the County and Mass Transit District Fund 4% of the
24 net revenue realized for the preceding month from the 6.25%
25 general rate on the selling price of tangible personal
26 property which is purchased outside Illinois at retail from a

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

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

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

26 Beginning August 1, 2000, each month the Department shall

1 pay into the State and Local Sales Tax Reform Fund 100% of the
2 net revenue realized for the preceding month from the 1.25%
3 rate on the selling price of motor fuel and gasohol. If, in any
4 month, the tax on sales tax holiday items, as defined in
5 Section 3-6, is imposed at the rate of 1.25%, then the
6 Department shall pay 100% of the net revenue realized for that
7 month from the 1.25% rate on the selling price of sales tax
8 holiday items into the State and Local Sales Tax Reform Fund.

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

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

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

1 process of sorbent injection as used to comply with the
2 Environmental Protection Act or the federal Clean Air Act, but
3 the total payment into the Clean Air Act Permit Fund under this
4 Act and the Retailers' Occupation Tax Act shall not exceed
5 \$2,000,000 in any fiscal year.

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

21 Beginning July 1, 2015, of the remainder of the moneys
22 received by the Department under this Act, the Service Use Tax
23 Act, the Service Occupation Tax Act, and the Retailers'
24 Occupation Tax Act, each month the Department shall deposit
25 \$500,000 into the State Crime Laboratory Fund.

26 Of the remainder of the moneys received by the Department

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

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

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

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

26 Fiscal Year Total Deposit

1	1993	\$0
2	1994	53,000,000
3	1995	58,000,000
4	1996	61,000,000
5	1997	64,000,000
6	1998	68,000,000
7	1999	71,000,000
8	2000	75,000,000
9	2001	80,000,000
10	2002	93,000,000
11	2003	99,000,000
12	2004	103,000,000
13	2005	108,000,000
14	2006	113,000,000
15	2007	119,000,000
16	2008	126,000,000
17	2009	132,000,000
18	2010	139,000,000
19	2011	146,000,000
20	2012	153,000,000
21	2013	161,000,000
22	2014	170,000,000
23	2015	179,000,000
24	2016	189,000,000
25	2017	199,000,000
26	2018	210,000,000

1	2019	221,000,000
2	2020	233,000,000
3	2021	300,000,000
4	2022	300,000,000
5	2023	300,000,000
6	2024	300,000,000
7	2025	300,000,000
8	2026	300,000,000
9	2027	375,000,000
10	2028	375,000,000
11	2029	375,000,000
12	2030	375,000,000
13	2031	375,000,000
14	2032	375,000,000
15	2033	375,000,000
16	2034	375,000,000
17	2035	375,000,000
18	2036	450,000,000

19 and
20 each fiscal year
21 thereafter that bonds
22 are outstanding under
23 Section 13.2 of the
24 Metropolitan Pier and
25 Exposition Authority Act,
26 but not after fiscal year 2060.

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

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

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

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 with the receipt of the first report of
13 taxes paid by an eligible business and continuing for a
14 25-year period, the Department shall each month pay into the
15 Energy Infrastructure Fund 80% of the net revenue realized
16 from the 6.25% general rate on the selling price of
17 Illinois-mined coal that was sold to an eligible business. For
18 purposes of this paragraph, the term "eligible business" means
19 a new electric generating facility certified pursuant to
20 Section 605-332 of the Department of Commerce and Economic
21 Opportunity Law of the Civil Administrative Code of Illinois.

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

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

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

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

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

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

1	2032	.....	\$320,100,000
2	2033	.....	\$331,200,000
3	2034	.....	\$341,200,000
4	2035	.....	\$351,400,000
5	2036	.....	\$361,900,000
6	2037	.....	\$372,800,000
7	2038	.....	\$384,000,000
8	2039	.....	\$395,500,000
9	2040	.....	\$407,400,000
10	2041	.....	\$419,600,000
11	2042	.....	\$432,200,000
12	2043	.....	\$445,100,000

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

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

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

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

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

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

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

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

5 (Source: P.A. 101-10, Article 15, Section 15-10, eff. 6-5-19;
6 101-10, Article 25, Section 25-105, eff. 6-5-19; 101-27, eff.
7 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
8 101-636, eff. 6-10-20; 102-700, Article 60, Section 60-15,
9 eff. 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;
10 revised 8-16-22.)

11 (Text of Section after amendment by P.A. 102-1019)

12 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
13 and trailers that are required to be registered with an agency
14 of this State, each retailer required or authorized to collect
15 the tax imposed by this Act shall pay to the Department the
16 amount of such tax (except as otherwise provided) at the time
17 when he is required to file his return for the period during
18 which such tax was collected, less a discount of 2.1% prior to
19 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
20 per calendar year, whichever is greater, which is allowed to
21 reimburse the retailer for expenses incurred in collecting the
22 tax, keeping records, preparing and filing returns, remitting
23 the tax and supplying data to the Department on request. When
24 determining the discount allowed under this Section, retailers
25 shall include the amount of tax that would have been due at the

1 6.25% rate but for the 1.25% rate imposed on sales tax holiday
2 items under Public Act 102-700 ~~this amendatory Act of the~~
3 ~~102nd General Assembly~~. The discount under this Section is not
4 allowed for the 1.25% portion of taxes paid on aviation fuel
5 that is subject to the revenue use requirements of 49 U.S.C.
6 47107(b) and 49 U.S.C. 47133. When determining the discount
7 allowed under this Section, retailers shall include the amount
8 of tax that would have been due at the 1% rate but for the 0%
9 rate imposed under Public Act 102-700 ~~this amendatory Act of~~
10 ~~the 102nd General Assembly~~. In the case of retailers who
11 report and pay the tax on a transaction by transaction basis,
12 as provided in this Section, such discount shall be taken with
13 each such tax remittance instead of when such retailer files
14 his periodic return. The discount allowed under this Section
15 is allowed only for returns that are filed in the manner
16 required by this Act. The Department may disallow the discount
17 for retailers whose certificate of registration is revoked at
18 the time the return is filed, but only if the Department's
19 decision to revoke the certificate of registration has become
20 final. A retailer need not remit that part of any tax collected
21 by him to the extent that he is required to remit and does
22 remit the tax imposed by the Retailers' Occupation Tax Act,
23 with respect to the sale of the same property.

24 Where such tangible personal property is sold under a
25 conditional sales contract, or under any other form of sale
26 wherein the payment of the principal sum, or a part thereof, is

1 extended beyond the close of the period for which the return is
2 filed, the retailer, in collecting the tax (except as to motor
3 vehicles, watercraft, aircraft, and trailers that are required
4 to be registered with an agency of this State), may collect for
5 each tax return period, only the tax applicable to that part of
6 the selling price actually received during such tax return
7 period.

8 Except as provided in this Section, on or before the
9 twentieth day of each calendar month, such retailer shall file
10 a return for the preceding calendar month. Such return shall
11 be filed on forms prescribed by the Department and shall
12 furnish such information as the Department may reasonably
13 require. The return shall include the gross receipts on food
14 for human consumption that is to be consumed off the premises
15 where it is sold (other than alcoholic beverages, food
16 consisting of or infused with adult use cannabis, soft drinks,
17 and food that has been prepared for immediate consumption)
18 which were received during the preceding calendar month,
19 quarter, or year, as appropriate, and upon which tax would
20 have been due but for the 0% rate imposed under Public Act
21 102-700 ~~this amendatory Act of the 102nd General Assembly~~. The
22 return shall also include the amount of tax that would have
23 been due on food for human consumption that is to be consumed
24 off the premises where it is sold (other than alcoholic
25 beverages, food consisting of or infused with adult use
26 cannabis, soft drinks, and food that has been prepared for

1 immediate consumption) but for the 0% rate imposed under
2 Public Act 102-700 ~~this amendatory Act of the 102nd General~~
3 ~~Assembly.~~

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

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

- 1 1. The name of the seller;
- 2 2. The address of the principal place of business from
3 which he engages in the business of selling tangible
4 personal property at retail in this State;
- 5 3. The total amount of taxable receipts received by
6 him during the preceding calendar month from sales of
7 tangible personal property by him during such preceding
8 calendar month, including receipts from charge and time
9 sales, but less all deductions allowed by law;
- 10 4. The amount of credit provided in Section 2d of this
11 Act;
- 12 5. The amount of tax due;
- 13 5-5. The signature of the taxpayer; and
- 14 6. Such other reasonable information as the Department
15 may require.

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

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

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

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

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

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

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

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

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

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

26 Before October 1, 2000, if the taxpayer's average monthly

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

1 liability is incurred begins on or after January 1, 1985, and
2 prior to January 1, 1987, each payment shall be in an amount
3 equal to 22.5% of the taxpayer's actual liability for the
4 month or 27.5% of the taxpayer's liability for the same
5 calendar month of the preceding year. If the month during
6 which such tax liability is incurred begins on or after
7 January 1, 1987, and prior to January 1, 1988, each payment
8 shall be in an amount equal to 22.5% of the taxpayer's actual
9 liability for the month or 26.25% of the taxpayer's liability
10 for the same calendar month of the preceding year. If the month
11 during which such tax liability is incurred begins on or after
12 January 1, 1988, and prior to January 1, 1989, or begins on or
13 after January 1, 1996, each payment shall be in an amount equal
14 to 22.5% of the taxpayer's actual liability for the month or
15 25% of the taxpayer's liability for the same calendar month of
16 the preceding year. If the month during which such tax
17 liability is incurred begins on or after January 1, 1989, and
18 prior to January 1, 1996, each payment shall be in an amount
19 equal to 22.5% of the taxpayer's actual liability for the
20 month or 25% of the taxpayer's liability for the same calendar
21 month of the preceding year or 100% of the taxpayer's actual
22 liability for the quarter monthly reporting period. The amount
23 of such quarter monthly payments shall be credited against the
24 final tax liability of the taxpayer's return for that month.
25 Before October 1, 2000, once applicable, the requirement of
26 the making of quarter monthly payments to the Department shall

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

1 threshold stated above, then such taxpayer may petition the
2 Department for a change in such taxpayer's reporting status.
3 The Department shall change such taxpayer's reporting status
4 unless it finds that such change is seasonal in nature and not
5 likely to be long term. Quarter monthly payment status shall
6 be determined under this paragraph as if the rate reduction to
7 1.25% in Public Act 102-700 ~~this amendatory Act of the 102nd~~
8 ~~General Assembly~~ on sales tax holiday items had not occurred.
9 For quarter monthly payments due on or after July 1, 2023 and
10 through June 30, 2024, "25% of the taxpayer's liability for
11 the same calendar month of the preceding year" shall be
12 determined as if the rate reduction to 1.25% in Public Act
13 102-700 ~~this amendatory Act of the 102nd General Assembly~~ on
14 sales tax holiday items had not occurred. Quarter monthly
15 payment status shall be determined under this paragraph as if
16 the rate reduction to 0% in Public Act 102-700 ~~this amendatory~~
17 ~~Act of the 102nd General Assembly~~ on food for human
18 consumption that is to be consumed off the premises where it is
19 sold (other than alcoholic beverages, food consisting of or
20 infused with adult use cannabis, soft drinks, and food that
21 has been prepared for immediate consumption) had not occurred.
22 For quarter monthly payments due under this paragraph on or
23 after July 1, 2023 and through June 30, 2024, "25% of the
24 taxpayer's liability for the same calendar month of the
25 preceding year" shall be determined as if the rate reduction
26 to 0% in Public Act 102-700 ~~this amendatory Act of the 102nd~~

1 ~~General Assembly~~ had not occurred. If any such quarter monthly
2 payment is not paid at the time or in the amount required by
3 this Section, then the taxpayer shall be liable for penalties
4 and interest on the difference between the minimum amount due
5 and the amount of such quarter monthly payment actually and
6 timely paid, except insofar as the taxpayer has previously
7 made payments for that month to the Department in excess of the
8 minimum payments previously due as provided in this Section.
9 The Department shall make reasonable rules and regulations to
10 govern the quarter monthly payment amount and quarter monthly
11 payment dates for taxpayers who file on other than a calendar
12 monthly basis.

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

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

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

25 If the retailer is otherwise required to file a monthly or
26 quarterly return and if the retailer's average monthly tax

1 liability to the Department does not exceed \$50, the
2 Department may authorize his returns to be filed on an annual
3 basis, with the return for a given year being due by January 20
4 of the following year.

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

8 Notwithstanding any other provision in this Act concerning
9 the time within which a retailer may file his return, in the
10 case of any retailer who ceases to engage in a kind of business
11 which makes him responsible for filing returns under this Act,
12 such retailer shall file a final return under this Act with the
13 Department not more than one month after discontinuing such
14 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 or
26 trailer retailer for the purpose of resale or (ii) a retailer

1 of aircraft, watercraft, motor vehicles, or trailers transfers
2 more than one aircraft, watercraft, motor vehicle, or trailer
3 to a purchaser for use as a qualifying rolling stock as
4 provided in Section 3-55 of this Act, then that seller may
5 report the transfer of all the aircraft, watercraft, motor
6 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 The transaction reporting return in the case of motor
3 vehicles or trailers that are required to be registered with
4 an agency of this State, shall be the same document as the
5 Uniform Invoice referred to in Section 5-402 of the Illinois
6 Vehicle Code and must show the name and address of the seller;
7 the name and address of the purchaser; the amount of the
8 selling price including the amount allowed by the retailer for
9 traded-in property, if any; the amount allowed by the retailer
10 for the traded-in tangible personal property, if any, to the
11 extent to which Section 2 of this Act allows an exemption for
12 the value of traded-in property; the balance payable after
13 deducting such trade-in allowance from the total selling
14 price; the amount of tax due from the retailer with respect to
15 such transaction; the amount of tax collected from the
16 purchaser by the retailer on such transaction (or satisfactory
17 evidence that such tax is not due in that particular instance,
18 if that is claimed to be the fact); the place and date of the
19 sale; a sufficient identification of the property sold; such
20 other information as is required in Section 5-402 of the
21 Illinois Vehicle Code, and such other information as the
22 Department may reasonably require.

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

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

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

26 With each such transaction reporting return, the retailer

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

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

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

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

13 Where a retailer collects the tax with respect to the
14 selling price of tangible personal property which he sells and
15 the purchaser thereafter returns such tangible personal
16 property and the retailer refunds the selling price thereof to
17 the purchaser, such retailer shall also refund, to the
18 purchaser, the tax so collected from the purchaser. When
19 filing his return for the period in which he refunds such tax
20 to the purchaser, the retailer may deduct the amount of the tax
21 so refunded by him to the purchaser from any other use tax
22 which such retailer may be required to pay or remit to the
23 Department, as shown by such return, if the amount of the tax
24 to be deducted was previously remitted to the Department by
25 such retailer. If the retailer has not previously remitted the
26 amount of such tax to the Department, he is entitled to no

1 deduction under this Act upon refunding such tax to the
2 purchaser.

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

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

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

22 Beginning February 1, 2024, the Department shall pay into
23 the Human Services Youth Programming Fund 100% of the net
24 revenue realized for the preceding month from the 3.75%
25 surcharge on the selling price of firearms and firearm
26 component parts.

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

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

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

24 For aviation fuel sold on or after December 1, 2019, each
25 month the Department shall pay into the State Aviation Program
26 Fund 20% of the net revenue realized for the preceding month

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

10 Beginning August 1, 2000, each month the Department shall
11 pay into the State and Local Sales Tax Reform Fund 100% of the
12 net revenue realized for the preceding month from the 1.25%
13 rate on the selling price of motor fuel and gasohol. If, in any
14 month, the tax on sales tax holiday items, as defined in
15 Section 3-6, is imposed at the rate of 1.25%, then the
16 Department shall pay 100% of the net revenue realized for that
17 month from the 1.25% rate on the selling price of sales tax
18 holiday items into the State and Local Sales Tax Reform Fund.

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

26 Beginning October 1, 2009, each month the Department shall

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

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

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

1 "average monthly deficit" shall be equal to the difference
2 between the average monthly claims for payment by the fund and
3 the average monthly revenues deposited into the fund,
4 excluding payments made pursuant to this paragraph.

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

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

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

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

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

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

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

1	2009	132,000,000
2	2010	139,000,000
3	2011	146,000,000
4	2012	153,000,000
5	2013	161,000,000
6	2014	170,000,000
7	2015	179,000,000
8	2016	189,000,000
9	2017	199,000,000
10	2018	210,000,000
11	2019	221,000,000
12	2020	233,000,000
13	2021	300,000,000
14	2022	300,000,000
15	2023	300,000,000
16	2024	300,000,000
17	2025	300,000,000
18	2026	300,000,000
19	2027	375,000,000
20	2028	375,000,000
21	2029	375,000,000
22	2030	375,000,000
23	2031	375,000,000
24	2032	375,000,000
25	2033	375,000,000
26	2034	375,000,000

1 2035 375,000,000

2 2036 450,000,000

3 and

4 each fiscal year

5 thereafter that bonds

6 are outstanding under

7 Section 13.2 of the

8 Metropolitan Pier and

9 Exposition Authority Act,

10 but not after fiscal year 2060.

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

24 Subject to payment of amounts into the Capital Projects
25 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
26 and the McCormick Place Expansion Project Fund pursuant to the

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

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

19 Subject to payment of amounts into 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, beginning with the receipt of the first report of
23 taxes paid by an eligible business and continuing for a
24 25-year period, the Department shall each month pay into the
25 Energy Infrastructure Fund 80% of the net revenue realized
26 from the 6.25% general rate on the selling price of

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

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

25 Subject to payments of amounts into the Build Illinois
26 Fund, the McCormick Place Expansion Project Fund, the Illinois

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

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

1 Partnership for Civic and Transit Infrastructure Project Act.

2	Fiscal Year.....	Total Deposit
3	2024	\$200,000,000
4	2025	\$206,000,000
5	2026	\$212,200,000
6	2027	\$218,500,000
7	2028	\$225,100,000
8	2029	\$288,700,000
9	2030	\$298,900,000
10	2031	\$309,300,000
11	2032	\$320,100,000
12	2033	\$331,200,000
13	2034	\$341,200,000
14	2035	\$351,400,000
15	2036	\$361,900,000
16	2037	\$372,800,000
17	2038	\$384,000,000
18	2039	\$395,500,000
19	2040	\$407,400,000
20	2041	\$419,600,000
21	2042	\$432,200,000
22	2043	\$445,100,000

23 Beginning July 1, 2021 and until July 1, 2022, subject to
 24 the payment of amounts into the State and Local Sales Tax
 25 Reform Fund, the Build Illinois Fund, the McCormick Place
 26 Expansion Project Fund, the Illinois Tax Increment Fund, the

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

1 and the Tax Compliance and Administration Fund as provided in
2 this Section, the Department shall pay each month into the
3 Road Fund the amount estimated to represent 64% of the net
4 revenue realized from the taxes imposed on motor fuel and
5 gasohol. Beginning on July 1, 2025, subject to the payment of
6 amounts into the State and Local Sales Tax Reform 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 80% of the net revenue realized from the taxes
13 imposed on motor fuel and gasohol. As used in this paragraph
14 "motor fuel" has the meaning given to that term in Section 1.1
15 of the Motor Fuel Tax Law, and "gasohol" has the meaning given
16 to that term in Section 3-40 of this Act.

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

23 As soon as possible after the first day of each month, upon
24 certification of the Department of Revenue, the Comptroller
25 shall order transferred and the Treasurer shall transfer from
26 the General Revenue Fund to the Motor Fuel Tax Fund an amount

1 equal to 1.7% of 80% of the net revenue realized under this Act
2 for the second preceding month. Beginning April 1, 2000, this
3 transfer is no longer required and shall not be made.

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

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

15 (Source: P.A. 101-10, Article 15, Section 15-10, eff. 6-5-19;
16 101-10, Article 25, Section 25-105, eff. 6-5-19; 101-27, eff.
17 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
18 101-636, eff. 6-10-20; 102-700, Article 60, Section 60-15,
19 eff. 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;
20 102-1019, eff. 1-1-23; revised 8-16-22.)

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

23 (35 ILCS 110/3-10) (from Ch. 120, par. 439.33-10)

24 Sec. 3-10. Rate of tax. Unless otherwise provided in this

1 Section, the tax imposed by this Act is at the rate of 6.25% of
2 the selling price of tangible personal property transferred as
3 an incident to the sale of service, but, for the purpose of
4 computing this tax, in no event shall the selling price be less
5 than the cost price of the property to the serviceman.

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

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

1 With respect to biodiesel blends, as defined in the Use
2 Tax Act, with no less than 1% and no more than 10% biodiesel,
3 the tax imposed by this Act applies to (i) 80% of the selling
4 price of property transferred as an incident to the sale of
5 service on or after July 1, 2003 and on or before December 31,
6 2018 and (ii) 100% of the proceeds of the selling price after
7 December 31, 2018 and before January 1, 2024. On and after
8 January 1, 2024 and on or before December 31, 2030, the
9 taxation of biodiesel, renewable diesel, and biodiesel blends
10 shall be as provided in Section 3-5.1 of the Use Tax Act. If,
11 at any time, however, the tax under this Act on sales of
12 biodiesel blends, as defined in the Use Tax Act, with no less
13 than 1% and no more than 10% biodiesel is imposed at the rate
14 of 1.25%, then the tax imposed by this Act applies to 100% of
15 the proceeds of sales of biodiesel blends with no less than 1%
16 and no more than 10% biodiesel made during that time.

17 With respect to biodiesel, as defined in the Use Tax Act,
18 and biodiesel blends, as defined in the Use Tax Act, with more
19 than 10% but no more than 99% biodiesel, the tax imposed by
20 this Act does not apply to the proceeds of the selling price of
21 property transferred as an incident to the sale of service on
22 or after July 1, 2003 and on or before December 31, 2023. On
23 and after January 1, 2024 and on or before December 31, 2030,
24 the taxation of biodiesel, renewable diesel, and biodiesel
25 blends shall be as provided in Section 3-5.1 of the Use Tax
26 Act.

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

11 Until July 1, 2022 and beginning again on July 1, 2023, the
12 tax shall be imposed at the rate of 1% on food prepared for
13 immediate consumption and transferred incident to a sale of
14 service subject to this Act or the Service Occupation Tax Act
15 by an entity licensed under the Hospital Licensing Act, the
16 Nursing Home Care Act, the Assisted Living and Shared Housing
17 Act, the ID/DD Community Care Act, the MC/DD Act, the
18 Specialized Mental Health Rehabilitation Act of 2013, or the
19 Child Care Act of 1969, or an entity that holds a permit issued
20 pursuant to the Life Care Facilities Act. Until July 1, 2022
21 and beginning again on July 1, 2023, the tax shall also be
22 imposed at the rate of 1% on food for human consumption that is
23 to be consumed off the premises where it is sold (other than
24 alcoholic beverages, food consisting of or infused with adult
25 use cannabis, soft drinks, and food that has been prepared for
26 immediate consumption and is not otherwise included in this

1 paragraph).

2 Beginning on July 1, 2022 and until July 1, 2023, the tax
3 shall be imposed at the rate of 0% on food prepared for
4 immediate consumption and transferred incident to a sale of
5 service subject to this Act or the Service Occupation Tax Act
6 by an entity licensed under the Hospital Licensing Act, the
7 Nursing Home Care Act, the Assisted Living and Shared Housing
8 Act, the ID/DD Community Care Act, the MC/DD Act, the
9 Specialized Mental Health Rehabilitation Act of 2013, or the
10 Child Care Act of 1969, or an entity that holds a permit issued
11 pursuant to the Life Care Facilities Act. Beginning on July 1,
12 2022 and until July 1, 2023, the tax shall also be imposed at
13 the rate of 0% on food for human consumption that is to be
14 consumed off the premises where it is sold (other than
15 alcoholic beverages, food consisting of or infused with adult
16 use cannabis, soft drinks, and food that has been prepared for
17 immediate consumption and is not otherwise included in this
18 paragraph).

19 The tax shall also be imposed at the rate of 1% on
20 prescription and nonprescription medicines, drugs, medical
21 appliances, products classified as Class III medical devices
22 by the United States Food and Drug Administration that are
23 used for cancer treatment pursuant to a prescription, as well
24 as any accessories and components related to those devices,
25 modifications to a motor vehicle for the purpose of rendering
26 it usable by a person with a disability, and insulin, blood

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

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

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

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

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

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

1 "over-the-counter-drug" label includes:

2 (A) a ~~A~~ "Drug Facts" panel; or

3 (B) a ~~A~~ statement of the "active ingredient(s)" with a
4 list of those ingredients contained in the compound,
5 substance or preparation.

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

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

16 If the property that is acquired from a serviceman is
17 acquired outside Illinois and used outside Illinois before
18 being brought to Illinois for use here and is taxable under
19 this Act, the "selling price" on which the tax is computed
20 shall be reduced by an amount that represents a reasonable
21 allowance for depreciation for the period of prior
22 out-of-state use.

23 Beginning January 1, 2024, in addition to all other rates
24 of tax imposed under this Act, a surcharge of 3.75% is imposed
25 on the selling price of (i) each firearm purchased in the State
26 and (ii) each firearm component part that is purchased in the

1 State and sold separately from the firearm. "Firearm" has the
2 meaning ascribed to that term in Section 1.1 of the Firearm
3 Owners Identification Card Act.

4 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;
5 102-4, eff. 4-27-21; 102-16, eff. 6-17-21; 102-700, Article
6 20, Section 20-10, eff. 4-19-22; 102-700, Article 60, Section
7 60-20, eff. 4-19-22; revised 6-1-22.)

8 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

9 Sec. 9. Each serviceman required or authorized to collect
10 the tax herein imposed shall pay to the Department the amount
11 of such tax (except as otherwise provided) at the time when he
12 is required to file his return for the period during which such
13 tax was collected, less a discount of 2.1% prior to January 1,
14 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
15 year, whichever is greater, which is allowed to reimburse the
16 serviceman for expenses incurred in collecting the tax,
17 keeping records, preparing and filing returns, remitting the
18 tax and supplying data to the Department on request. When
19 determining the discount allowed under this Section,
20 servicemen shall include the amount of tax that would have
21 been due at the 1% rate but for the 0% rate imposed under this
22 amendatory Act of the 102nd General Assembly. The discount
23 under this Section is not allowed for the 1.25% portion of
24 taxes paid on aviation fuel that is subject to the revenue use
25 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The

1 discount allowed under this Section is allowed only for
2 returns that are filed in the manner required by this Act. The
3 Department may disallow the discount for servicemen whose
4 certificate of registration is revoked at the time the return
5 is filed, but only if the Department's decision to revoke the
6 certificate of registration has become final. A serviceman
7 need not remit that part of any tax collected by him to the
8 extent that he is required to pay and does pay the tax imposed
9 by the Service Occupation Tax Act with respect to his sale of
10 service involving the incidental transfer by him of the same
11 property.

12 Except as provided hereinafter in this Section, on or
13 before the twentieth day of each calendar month, such
14 serviceman shall file a return for the preceding calendar
15 month in accordance with reasonable Rules and Regulations to
16 be promulgated by the Department. Such return shall be filed
17 on a form prescribed by the Department and shall contain such
18 information as the Department may reasonably require. The
19 return shall include the gross receipts which were received
20 during the preceding calendar month or quarter on the
21 following items upon which tax would have been due but for the
22 0% rate imposed under this amendatory Act of the 102nd General
23 Assembly: (i) food for human consumption that is to be
24 consumed off the premises where it is sold (other than
25 alcoholic beverages, food consisting of or infused with adult
26 use cannabis, soft drinks, and food that has been prepared for

1 immediate consumption); and (ii) food prepared for immediate
2 consumption and transferred incident to a sale of service
3 subject to this Act or the Service Occupation Tax Act by an
4 entity licensed under the Hospital Licensing Act, the Nursing
5 Home Care Act, the Assisted Living and Shared Housing Act, the
6 ID/DD Community Care Act, the MC/DD Act, the Specialized
7 Mental Health Rehabilitation Act of 2013, or the Child Care
8 Act of 1969, or an entity that holds a permit issued pursuant
9 to the Life Care Facilities Act. The return shall also include
10 the amount of tax that would have been due on the items listed
11 in the previous sentence but for the 0% rate imposed under this
12 amendatory Act of the 102nd General Assembly.

13 On and after January 1, 2018, with respect to servicemen
14 whose annual gross receipts average \$20,000 or more, all
15 returns required to be filed pursuant to this Act shall be
16 filed electronically. Servicemen who demonstrate that they do
17 not have access to the Internet or demonstrate hardship in
18 filing electronically may petition the Department to waive the
19 electronic filing requirement.

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

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

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

1 purposes of this Section, "aviation fuel" means jet fuel and
2 aviation gasoline.

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

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

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

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

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

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

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

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

26 If the serviceman is otherwise required to file a monthly

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

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

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

20 Notwithstanding any other provision in this Act concerning
21 the time within which a serviceman may file his return, in the
22 case of any serviceman who ceases to engage in a kind of
23 business which makes him responsible for filing returns under
24 this Act, such serviceman shall file a final return under this
25 Act with the Department not more than 1 month after
26 discontinuing such business.

1 Where a serviceman collects the tax with respect to the
2 selling price of property which he sells and the purchaser
3 thereafter returns such property and the serviceman refunds
4 the selling price thereof to the purchaser, such serviceman
5 shall also refund, to the purchaser, the tax so collected from
6 the purchaser. When filing his return for the period in which
7 he refunds such tax to the purchaser, the serviceman may
8 deduct the amount of the tax so refunded by him to the
9 purchaser from any other Service Use Tax, Service Occupation
10 Tax, retailers' occupation tax or use tax which such
11 serviceman may be required to pay or remit to the Department,
12 as shown by such return, provided that the amount of the tax to
13 be deducted shall previously have been remitted to the
14 Department by such serviceman. If the serviceman shall not
15 previously have remitted the amount of such tax to the
16 Department, he shall be entitled to no deduction hereunder
17 upon refunding such tax to the purchaser.

18 Any serviceman filing a return hereunder shall also
19 include the total tax upon the selling price of tangible
20 personal property purchased for use by him as an incident to a
21 sale of service, and such serviceman shall remit the amount of
22 such tax to the Department when filing such return.

23 If experience indicates such action to be practicable, the
24 Department may prescribe and furnish a combination or joint
25 return which will enable servicemen, who are required to file
26 returns hereunder and also under the Service Occupation Tax

1 Act, to furnish all the return information required by both
2 Acts on the one form.

3 Where the serviceman has more than one business registered
4 with the Department under separate registration hereunder,
5 such serviceman shall not file each return that is due as a
6 single return covering all such registered businesses, but
7 shall file separate returns for each such registered business.

8 Beginning February 1, 2024, the Department shall pay into
9 the Human Services Youth Programming Fund 100% of the net
10 revenue realized for the preceding month from the 3.75%
11 surcharge on the selling price of firearms and firearm
12 component parts.

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

17 Beginning January 1, 1990, each month the Department shall
18 pay into the State and Local Sales Tax Reform Fund 20% of the
19 net revenue realized for the preceding month from the 6.25%
20 general rate on transfers of tangible personal property, other
21 than (i) tangible personal property which is purchased outside
22 Illinois at retail from a retailer and which is titled or
23 registered by an agency of this State's government and (ii)
24 aviation fuel sold on or after December 1, 2019. This
25 exception for aviation fuel only applies for so long as the
26 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.

1 47133 are binding on the State.

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

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

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

25 Beginning July 1, 2013, each month the Department shall
26 pay into the Underground Storage Tank Fund from the proceeds

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

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

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

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

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

1 otherwise payable for such fiscal year pursuant to clause (b)
2 of the preceding sentence. The moneys received by the
3 Department pursuant to this Act and required to be deposited
4 into the Build Illinois Fund are subject to the pledge, claim
5 and charge set forth in Section 12 of the Build Illinois Bond
6 Act.

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

19	Fiscal Year	Total Deposit
20	1993	\$0
21	1994	53,000,000
22	1995	58,000,000
23	1996	61,000,000
24	1997	64,000,000
25	1998	68,000,000

1	1999	71,000,000
2	2000	75,000,000
3	2001	80,000,000
4	2002	93,000,000
5	2003	99,000,000
6	2004	103,000,000
7	2005	108,000,000
8	2006	113,000,000
9	2007	119,000,000
10	2008	126,000,000
11	2009	132,000,000
12	2010	139,000,000
13	2011	146,000,000
14	2012	153,000,000
15	2013	161,000,000
16	2014	170,000,000
17	2015	179,000,000
18	2016	189,000,000
19	2017	199,000,000
20	2018	210,000,000
21	2019	221,000,000
22	2020	233,000,000
23	2021	300,000,000
24	2022	300,000,000
25	2023	300,000,000
26	2024	300,000,000

1	2025	300,000,000
2	2026	300,000,000
3	2027	375,000,000
4	2028	375,000,000
5	2029	375,000,000
6	2030	375,000,000
7	2031	375,000,000
8	2032	375,000,000
9	2033	375,000,000
10	2034	375,000,000
11	2035	375,000,000
12	2036	450,000,000

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

21 Beginning July 20, 1993 and in each month of each fiscal
22 year thereafter, one-eighth of the amount requested in the
23 certificate of the Chairman of the Metropolitan Pier and
24 Exposition Authority for that fiscal year, less the amount
25 deposited into the McCormick Place Expansion Project Fund by
26 the State Treasurer in the respective month under subsection

1 (g) of Section 13 of the Metropolitan Pier and Exposition
2 Authority Act, plus cumulative deficiencies in the deposits
3 required under this Section for previous months and years,
4 shall be deposited into the McCormick Place Expansion Project
5 Fund, until the full amount requested for the fiscal year, but
6 not in excess of the amount specified above as "Total
7 Deposit", has been deposited.

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

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 July 1, 1993 and ending on September 30,
25 2013, the Department shall each month pay into the Illinois
26 Tax Increment Fund 0.27% of 80% 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.

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

16 Subject to payment of amounts into the Build Illinois
17 Fund, the McCormick Place Expansion Project Fund, the Illinois
18 Tax Increment Fund, and the Energy Infrastructure Fund
19 pursuant to the preceding paragraphs or in any amendments to
20 this Section hereafter enacted, beginning on the first day of
21 the first calendar month to occur on or after August 26, 2014
22 (the effective date of Public Act 98-1098), each month, from
23 the collections made under Section 9 of the Use Tax Act,
24 Section 9 of the Service Use Tax Act, Section 9 of the Service
25 Occupation Tax Act, and Section 3 of the Retailers' Occupation
26 Tax Act, the Department shall pay into the Tax Compliance and

1 Administration Fund, to be used, subject to appropriation, to
2 fund additional auditors and compliance personnel at the
3 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
4 the cash receipts collected during the preceding fiscal year
5 by the Audit Bureau of the Department under the Use Tax Act,
6 the Service Use Tax Act, the Service Occupation Tax Act, the
7 Retailers' Occupation Tax Act, and associated local occupation
8 and use taxes administered by the Department.

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

17 Subject to successful execution and delivery of a
18 public-private agreement between the public agency and private
19 entity and completion of the civic build, beginning on July 1,
20 2023, of the remainder of the moneys received by the
21 Department under the Use Tax Act, the Service Use Tax Act, the
22 Service Occupation Tax Act, and this Act, the Department shall
23 deposit the following specified deposits in the aggregate from
24 collections under the Use Tax Act, the Service Use Tax Act, the
25 Service Occupation Tax Act, and the Retailers' Occupation Tax
26 Act, as required under Section 8.25g of the State Finance Act

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

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

1	2038	.....	\$384,000,000
2	2039	.....	\$395,500,000
3	2040	.....	\$407,400,000
4	2041	.....	\$419,600,000
5	2042	.....	\$432,200,000
6	2043	.....	\$445,100,000

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

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

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

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

15 Net revenue realized for a month shall be the revenue
16 collected by the State pursuant to this Act, less the amount
17 paid out during that month as refunds to taxpayers for
18 overpayment of liability.

19 (Source: P.A. 101-10, Article 15, Section 15-15, eff. 6-5-19;
20 101-10, Article 25, Section 25-110, eff. 6-5-19; 101-27, eff.
21 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
22 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

23 Section 20. The Service Occupation Tax Act is amended by
24 changing Sections 3-10 and 9 as follows:

1 (35 ILCS 115/3-10) (from Ch. 120, par. 439.103-10)

2 Sec. 3-10. 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 the "selling price", as defined in Section 2 of the Service Use
5 Tax Act, of the tangible personal property. For the purpose of
6 computing this tax, in no event shall the "selling price" be
7 less than the cost price to the serviceman of the tangible
8 personal property transferred. The selling price of each item
9 of tangible personal property transferred as an incident of a
10 sale of service may be shown as a distinct and separate item on
11 the serviceman's billing to the service customer. If the
12 selling price is not so shown, the selling price of the
13 tangible personal property is deemed to be 50% of the
14 serviceman's entire billing to the service customer. When,
15 however, a serviceman contracts to design, develop, and
16 produce special order machinery or equipment, the tax imposed
17 by this Act shall be based on the serviceman's cost price of
18 the tangible personal property transferred incident to the
19 completion of the contract.

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

24 With respect to gasohol, as defined in the Use Tax Act, the
25 tax imposed by this Act shall apply to (i) 70% of the cost
26 price of property transferred as an incident to the sale of

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

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

15 With respect to biodiesel blends, as defined in the Use
16 Tax Act, with no less than 1% and no more than 10% biodiesel,
17 the tax imposed by this Act applies to (i) 80% of the selling
18 price of property transferred as an incident to the sale of
19 service on or after July 1, 2003 and on or before December 31,
20 2018 and (ii) 100% of the proceeds of the selling price after
21 December 31, 2018 and before January 1, 2024. On and after
22 January 1, 2024 and on or before December 31, 2030, the
23 taxation of biodiesel, renewable diesel, and biodiesel blends
24 shall be as provided in Section 3-5.1 of the Use Tax Act. If,
25 at any time, however, the tax under this Act on sales of
26 biodiesel blends, as defined in the Use Tax Act, with no less

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

5 With respect to biodiesel, as defined in the Use Tax Act,
6 and biodiesel blends, as defined in the Use Tax Act, with more
7 than 10% but no more than 99% biodiesel material, the tax
8 imposed by this Act does not apply to the proceeds of the
9 selling price of property transferred as an incident to the
10 sale of service on or after July 1, 2003 and on or before
11 December 31, 2023. On and after January 1, 2024 and on or
12 before December 31, 2030, the taxation of biodiesel, renewable
13 diesel, and biodiesel blends shall be as provided in Section
14 3-5.1 of the Use Tax Act.

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

25 Until July 1, 2022 and beginning again on July 1, 2023, the
26 tax shall be imposed at the rate of 1% on food prepared for

1 immediate consumption and transferred incident to a sale of
2 service subject to this Act or the Service Use Tax Act by an
3 entity licensed under the Hospital Licensing Act, the Nursing
4 Home Care Act, the Assisted Living and Shared Housing Act, the
5 ID/DD Community Care Act, the MC/DD Act, the Specialized
6 Mental Health Rehabilitation Act of 2013, or the Child Care
7 Act of 1969, or an entity that holds a permit issued pursuant
8 to the Life Care Facilities Act. Until July 1, 2022 and
9 beginning again on July 1, 2023, the tax shall also be imposed
10 at the rate of 1% on food for human consumption that is to be
11 consumed off the premises where it is sold (other than
12 alcoholic beverages, food consisting of or infused with adult
13 use cannabis, soft drinks, and food that has been prepared for
14 immediate consumption and is not otherwise included in this
15 paragraph).

16 Beginning on July 1, 2022 and until July 1, 2023, the tax
17 shall be imposed at the rate of 0% on food prepared for
18 immediate consumption and transferred incident to a sale of
19 service subject to this Act or the Service Use Tax Act by an
20 entity licensed under the Hospital Licensing Act, the Nursing
21 Home Care Act, the Assisted Living and Shared Housing Act, the
22 ID/DD Community Care Act, the MC/DD Act, the Specialized
23 Mental Health Rehabilitation Act of 2013, or the Child Care
24 Act of 1969, or an entity that holds a permit issued pursuant
25 to the Life Care Facilities Act. Beginning July 1, 2022 and
26 until July 1, 2023, the tax shall also be imposed at the rate

1 of 0% on food for human consumption that is to be consumed off
2 the premises where it is sold (other than alcoholic beverages,
3 food consisting of or infused with adult use cannabis, soft
4 drinks, and food that has been prepared for immediate
5 consumption and is not otherwise included in this paragraph).

6 The tax shall also be imposed at the rate of 1% on
7 prescription and nonprescription medicines, drugs, medical
8 appliances, products classified as Class III medical devices
9 by the United States Food and Drug Administration that are
10 used for cancer treatment pursuant to a prescription, as well
11 as any accessories and components related to those devices,
12 modifications to a motor vehicle for the purpose of rendering
13 it usable by a person with a disability, and insulin, blood
14 sugar testing materials, syringes, and needles used by human
15 diabetics. For the purposes of this Section, until September
16 1, 2009: the term "soft drinks" means any complete, finished,
17 ready-to-use, non-alcoholic drink, whether carbonated or not,
18 including, but not limited to, soda water, cola, fruit juice,
19 vegetable juice, carbonated water, and all other preparations
20 commonly known as soft drinks of whatever kind or description
21 that are contained in any closed or sealed can, carton, or
22 container, regardless of size; but "soft drinks" does not
23 include coffee, tea, non-carbonated water, infant formula,
24 milk or milk products as defined in the Grade A Pasteurized
25 Milk and Milk Products Act, or drinks containing 50% or more
26 natural fruit or vegetable juice.

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

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

19 Notwithstanding any other provisions of this Act,
20 beginning September 1, 2009, "food for human consumption that
21 is to be consumed off the premises where it is sold" does not
22 include candy. For purposes of this Section, "candy" means a
23 preparation of sugar, honey, or other natural or artificial
24 sweeteners in combination with chocolate, fruits, nuts or
25 other ingredients or flavorings in the form of bars, drops, or
26 pieces. "Candy" does not include any preparation that contains

1 flour or requires refrigeration.

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

15 (A) a ~~A~~ "Drug Facts" panel; or

16 (B) a ~~A~~ statement of the "active ingredient(s)" with a
17 list of those ingredients contained in the compound,
18 substance or preparation.

19 Beginning on January 1, 2014 (the effective date of Public
20 Act 98-122), "prescription and nonprescription medicines and
21 drugs" includes medical cannabis purchased from a registered
22 dispensing organization under the Compassionate Use of Medical
23 Cannabis Program Act.

24 As used in this Section, "adult use cannabis" means
25 cannabis subject to tax under the Cannabis Cultivation
26 Privilege Tax Law and the Cannabis Purchaser Excise Tax Law

1 and does not include cannabis subject to tax under the
2 Compassionate Use of Medical Cannabis Program Act.

3 Beginning January 1, 2024, in addition to all other rates
4 of tax imposed under this Act, a surcharge of 3.75% is imposed
5 on the selling price of (i) each firearm purchased in the State
6 and (ii) each firearm component part that is purchased in the
7 State and sold separately from the firearm. "Firearm" has the
8 meaning ascribed to that term in Section 1.1 of the Firearm
9 Owners Identification Card Act.

10 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;
11 102-4, eff. 4-27-21; 102-16, eff. 6-17-21; 102-700, Article
12 20, Section 20-15, eff. 4-19-22; 102-700, Article 60, Section
13 60-25, eff. 4-19-22; revised 6-1-22.)

14 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

15 Sec. 9. Each serviceman required or authorized to collect
16 the tax herein imposed shall pay to the Department the amount
17 of such tax at the time when he is required to file his return
18 for the period during which such tax was collectible, less a
19 discount of 2.1% prior to January 1, 1990, and 1.75% on and
20 after January 1, 1990, or \$5 per calendar year, whichever is
21 greater, which is allowed to reimburse the serviceman for
22 expenses incurred in collecting the tax, keeping records,
23 preparing and filing returns, remitting the tax and supplying
24 data to the Department on request. When determining the
25 discount allowed under this Section, servicemen shall include

1 the amount of tax that would have been due at the 1% rate but
2 for the 0% rate imposed under this amendatory Act of the 102nd
3 General Assembly. The discount under this Section is not
4 allowed for the 1.25% portion of taxes paid on aviation fuel
5 that is subject to the revenue use requirements of 49 U.S.C.
6 47107(b) and 49 U.S.C. 47133. The discount allowed under this
7 Section is allowed only for returns that are filed in the
8 manner required by this Act. The Department may disallow the
9 discount for servicemen whose certificate of registration is
10 revoked at the time the return is filed, but only if the
11 Department's decision to revoke the certificate of
12 registration has become final.

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

21 Except as provided hereinafter in this Section, on or
22 before the twentieth day of each calendar month, such
23 serviceman shall file a return for the preceding calendar
24 month in accordance with reasonable rules and regulations to
25 be promulgated by the Department of Revenue. Such return shall
26 be filed on a form prescribed by the Department and shall

1 contain such information as the Department may reasonably
2 require. The return shall include the gross receipts which
3 were received during the preceding calendar month or quarter
4 on the following items upon which tax would have been due but
5 for the 0% rate imposed under this amendatory Act of the 102nd
6 General Assembly: (i) food for human consumption that is to be
7 consumed off the premises where it is sold (other than
8 alcoholic beverages, food consisting of or infused with adult
9 use cannabis, soft drinks, and food that has been prepared for
10 immediate consumption); and (ii) food prepared for immediate
11 consumption and transferred incident to a sale of service
12 subject to this Act or the Service Use Tax Act by an entity
13 licensed under the Hospital Licensing Act, the Nursing Home
14 Care Act, the Assisted Living and Shared Housing Act, the
15 ID/DD Community Care Act, the MC/DD Act, the Specialized
16 Mental Health Rehabilitation Act of 2013, or the Child Care
17 Act of 1969, or an entity that holds a permit issued pursuant
18 to the Life Care Facilities Act. The return shall also include
19 the amount of tax that would have been due on the items listed
20 in the previous sentence but for the 0% rate imposed under this
21 amendatory Act of the 102nd General Assembly.

22 On and after January 1, 2018, with respect to servicemen
23 whose annual gross receipts average \$20,000 or more, all
24 returns required to be filed pursuant to this Act shall be
25 filed electronically. Servicemen who demonstrate that they do
26 not have access to the Internet or demonstrate hardship in

1 filing electronically may petition the Department to waive the
2 electronic filing requirement.

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

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

24 Each serviceman required or authorized to collect the tax
25 herein imposed on aviation fuel acquired as an incident to the
26 purchase of a service in this State during the preceding

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

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

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

21 Prior to October 1, 2003, and on and after September 1,
22 2004 a serviceman may accept a Manufacturer's Purchase Credit
23 certification from a purchaser in satisfaction of Service Use
24 Tax as provided in Section 3-70 of the Service Use Tax Act if
25 the purchaser provides the appropriate documentation as
26 required by Section 3-70 of the Service Use Tax Act. A

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

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

1 If the serviceman's average monthly tax liability to the
2 Department does not exceed \$50, the Department may authorize
3 his returns to be filed on an annual basis, with the return for
4 a given year being due by January 20 of the following year.

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

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

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

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

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

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

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

26 The Department shall adopt such rules as are necessary to

1 effectuate a program of electronic funds transfer and the
2 requirements of this Section.

3 Where a serviceman collects the tax with respect to the
4 selling price of tangible personal property which he sells and
5 the purchaser thereafter returns such tangible personal
6 property and the serviceman refunds the selling price thereof
7 to the purchaser, such serviceman shall also refund, to the
8 purchaser, the tax so collected from the purchaser. When
9 filing his return for the period in which he refunds such tax
10 to the purchaser, the serviceman may deduct the amount of the
11 tax so refunded by him to the purchaser from any other Service
12 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or
13 Use Tax which such serviceman may be required to pay or remit
14 to the Department, as shown by such return, provided that the
15 amount of the tax to be deducted shall previously have been
16 remitted to the Department by such serviceman. If the
17 serviceman shall not previously have remitted the amount of
18 such tax to the Department, he shall be entitled to no
19 deduction hereunder upon refunding such tax to the purchaser.

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

1 Where the serviceman has more than one business registered
2 with the Department under separate registrations hereunder,
3 such serviceman shall file separate returns for each
4 registered business.

5 Beginning February 1, 2024, the Department shall pay into
6 the Human Services Youth Programming Fund 100% of the net
7 revenue realized for the preceding month from the 3.75%
8 surcharge on the selling price of firearms and firearm
9 component parts.

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

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

21 Beginning August 1, 2000, each month the Department shall
22 pay into the County and Mass Transit District Fund 20% 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.

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

1 realized for the preceding month from the 6.25% general rate
2 on transfers of tangible personal property other than aviation
3 fuel sold on or after December 1, 2019. This exception for
4 aviation fuel only applies for so long as the revenue use
5 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
6 binding on the State.

7 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 Local Government Tax Fund 80% of the net revenue
21 realized for the preceding month from the 1.25% rate on the
22 selling price of motor fuel and gasohol.

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

1 candy, grooming and hygiene products, and soft drinks that had
2 been taxed at a rate of 1% prior to September 1, 2009 but that
3 are now taxed at 6.25%.

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

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

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

1 and after July 1, 1989, 3.8% thereof shall be paid into the
2 Build Illinois Fund; provided, however, that if in any fiscal
3 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
4 may be, of the moneys received by the Department and required
5 to be paid into the Build Illinois Fund pursuant to Section 3
6 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
7 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
8 Service Occupation Tax Act, such Acts being hereinafter called
9 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
10 may be, of moneys being hereinafter called the "Tax Act
11 Amount", and (2) the amount transferred to the Build Illinois
12 Fund from the State and Local Sales Tax Reform Fund shall be
13 less than the Annual Specified Amount (as defined in Section 3
14 of the Retailers' Occupation Tax Act), an amount equal to the
15 difference shall be immediately paid into the Build Illinois
16 Fund from other moneys received by the Department pursuant to
17 the Tax Acts; and further provided, that if on the last
18 business day of any month the sum of (1) the Tax Act Amount
19 required to be deposited into the Build Illinois Account in
20 the Build Illinois Fund during such month and (2) the amount
21 transferred during such month to the Build Illinois Fund from
22 the State and Local Sales Tax Reform Fund shall have been less
23 than 1/12 of the Annual Specified Amount, an amount equal to
24 the difference shall be immediately paid into the Build
25 Illinois Fund from other moneys received by the Department
26 pursuant to the Tax Acts; and, further provided, that in no

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

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

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

24	Fiscal Year	Total Deposit
25	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 Build Illinois Fund, and the McCormick Place
15 Expansion Project Fund pursuant to the preceding paragraphs or
16 in any amendments thereto hereafter enacted, for aviation fuel
17 sold on or after December 1, 2019, the Department shall each
18 month deposit into the Aviation Fuel Sales Tax Refund Fund an
19 amount estimated by the Department to be required for refunds
20 of the 80% portion of the tax on aviation fuel under this Act.
21 The Department shall only deposit moneys into the Aviation
22 Fuel Sales Tax Refund Fund under this paragraph for so long as
23 the revenue use requirements of 49 U.S.C. 47107(b) and 49
24 U.S.C. 47133 are binding on the State.

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

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

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

20 Subject to payment of amounts into the Build Illinois
21 Fund, the McCormick Place Expansion Project Fund, the Illinois
22 Tax Increment Fund, and the Energy Infrastructure Fund
23 pursuant to the preceding paragraphs or in any amendments to
24 this Section hereafter enacted, beginning on the first day of
25 the first calendar month to occur on or after August 26, 2014
26 (the effective date of Public Act 98-1098), each month, from

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

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

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

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

16	Fiscal Year.....	Total Deposit
17	2024	\$200,000,000
18	2025	\$206,000,000
19	2026	\$212,200,000
20	2027	\$218,500,000
21	2028	\$225,100,000
22	2029	\$288,700,000
23	2030	\$298,900,000
24	2031	\$309,300,000
25	2032	\$320,100,000
26	2033	\$331,200,000

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

11 Beginning July 1, 2021 and until July 1, 2022, subject to
12 the payment of amounts into the County and Mass Transit
13 District Fund, the Local Government Tax 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 16% of the net
19 revenue realized from the taxes imposed on motor fuel and
20 gasohol. Beginning July 1, 2022 and until July 1, 2023,
21 subject to the payment of amounts into the County and Mass
22 Transit District Fund, the Local Government Tax Fund, the
23 Build Illinois Fund, the McCormick Place Expansion Project
24 Fund, the Illinois Tax Increment Fund, the Energy
25 Infrastructure Fund, and the Tax Compliance and Administration
26 Fund as provided in this Section, the Department shall pay

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

1 Fund as provided in this Section, the Department shall pay
2 each month into the Road Fund the amount estimated to
3 represent 80% of the net revenue realized from the taxes
4 imposed on motor fuel and gasohol. As used in this paragraph
5 "motor fuel" has the meaning given to that term in Section 1.1
6 of the Motor Fuel Tax Law, and "gasohol" has the meaning given
7 to that term in Section 3-40 of the Use Tax Act.

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

15 The Department may, upon separate written notice to a
16 taxpayer, require the taxpayer to prepare and file with the
17 Department on a form prescribed by the Department within not
18 less than 60 days after receipt of the notice an annual
19 information return for the tax year specified in the notice.
20 Such annual return to the Department shall include a statement
21 of gross receipts as shown by the taxpayer's last Federal
22 income tax return. If the total receipts of the business as
23 reported in the Federal income tax return do not agree with the
24 gross receipts reported to the Department of Revenue for the
25 same period, the taxpayer shall attach to his annual return a
26 schedule showing a reconciliation of the 2 amounts and the

1 reasons for the difference. The taxpayer's annual return to
2 the Department shall also disclose the cost of goods sold by
3 the taxpayer during the year covered by such return, opening
4 and closing inventories of such goods for such year, cost of
5 goods used from stock or taken from stock and given away by the
6 taxpayer during such year, pay roll information of the
7 taxpayer's business during such year and any additional
8 reasonable information which the Department deems would be
9 helpful in determining the accuracy of the monthly, quarterly
10 or annual returns filed by such taxpayer as hereinbefore
11 provided for in this Section.

12 If the annual information return required by this Section
13 is not filed when and as required, the taxpayer shall be liable
14 as follows:

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

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

25 The chief executive officer, proprietor, owner or highest
26 ranking manager shall sign the annual return to certify the

1 accuracy of the information contained therein. Any person who
2 willfully signs the annual return containing false or
3 inaccurate information shall be guilty of perjury and punished
4 accordingly. The annual return form prescribed by the
5 Department shall include a warning that the person signing the
6 return may be liable for perjury.

7 The foregoing portion of this Section concerning the
8 filing of an annual information return shall not apply to a
9 serviceman who is not required to file an income tax return
10 with the United States Government.

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

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

22 For greater simplicity of administration, it shall be
23 permissible for manufacturers, importers and wholesalers whose
24 products are sold by numerous servicemen in Illinois, and who
25 wish to do so, to assume the responsibility for accounting and
26 paying to the Department all tax accruing under this Act with

1 respect to such sales, if the servicemen who are affected do
2 not make written objection to the Department to this
3 arrangement.

4 (Source: P.A. 101-10, Article 15, Section 15-20, eff. 6-5-19;
5 101-10, Article 25, Section 25-115, eff. 6-5-19; 101-27, eff.
6 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
7 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

8 Section 25. The Retailers' Occupation Tax Act is amended
9 by changing Sections 2-10 and 3 as follows:

10 (35 ILCS 120/2-10)

11 Sec. 2-10. 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 gross receipts from sales of tangible personal property made
14 in the course of business.

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

19 Beginning on August 6, 2010 through August 15, 2010, and
20 beginning again on August 5, 2022 through August 14, 2022,
21 with respect to sales tax holiday items as defined in Section
22 2-8 of this Act, the tax is imposed at the rate of 1.25%.

23 Within 14 days after July 1, 2000 (the effective date of
24 Public Act 91-872) ~~this amendatory Act of the 91st General~~

1 ~~Assembly~~, each retailer of motor fuel and gasohol shall cause
2 the following notice to be posted in a prominently visible
3 place on each retail dispensing device that is used to
4 dispense motor fuel or gasohol in the State of Illinois: "As of
5 July 1, 2000, the State of Illinois has eliminated the State's
6 share of sales tax on motor fuel and gasohol through December
7 31, 2000. The price on this pump should reflect the
8 elimination of the tax." The notice shall be printed in bold
9 print on a sign that is no smaller than 4 inches by 8 inches.
10 The sign shall be clearly visible to customers. Any retailer
11 who fails to post or maintain a required sign through December
12 31, 2000 is guilty of a petty offense for which the fine shall
13 be \$500 per day per each retail premises where a violation
14 occurs.

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

25 With respect to majority blended ethanol fuel, as defined
26 in the Use Tax Act, the tax imposed by this Act does not apply

1 to the proceeds of sales made on or after July 1, 2003 and on
2 or before December 31, 2023 but applies to 100% of the proceeds
3 of sales made 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 proceeds
7 of sales made on or after July 1, 2003 and on or before
8 December 31, 2018 and (ii) 100% of the proceeds of sales made
9 after December 31, 2018 and before January 1, 2024. On and
10 after January 1, 2024 and on or before December 31, 2030, the
11 taxation of biodiesel, renewable diesel, and biodiesel blends
12 shall be as provided in Section 3-5.1 of the Use Tax Act. If,
13 at any time, however, the tax under this Act on sales of
14 biodiesel blends, as defined in the Use Tax Act, with no less
15 than 1% and no more than 10% biodiesel is imposed at the rate
16 of 1.25%, then the tax imposed by this Act applies to 100% of
17 the proceeds of sales of biodiesel blends with no less than 1%
18 and no more than 10% biodiesel made during that time.

19 With respect to biodiesel, as defined in the Use Tax Act,
20 and biodiesel blends, as defined in the Use Tax Act, with more
21 than 10% but no more than 99% biodiesel, the tax imposed by
22 this Act does not apply to the proceeds of sales made on or
23 after July 1, 2003 and on or before December 31, 2023. On and
24 after January 1, 2024 and on or before December 31, 2030, the
25 taxation of biodiesel, renewable diesel, and biodiesel blends
26 shall be as provided in Section 3-5.1 of the Use Tax Act.

1 Until July 1, 2022 and beginning again on July 1, 2023,
2 with respect to food for human consumption that is to be
3 consumed off the premises where it is sold (other than
4 alcoholic beverages, food consisting of or infused with adult
5 use cannabis, soft drinks, and food that has been prepared for
6 immediate consumption), the tax is imposed at the rate of 1%.
7 Beginning July 1, 2022 and until July 1, 2023, with respect to
8 food for human consumption that is to be consumed off the
9 premises where it is sold (other than alcoholic beverages,
10 food consisting of or infused with adult use cannabis, soft
11 drinks, and food that has been prepared for immediate
12 consumption), the tax is imposed at the rate of 0%.

13 With respect to prescription and nonprescription
14 medicines, drugs, medical appliances, products classified as
15 Class III medical devices by the United States Food and Drug
16 Administration that are used for cancer treatment pursuant to
17 a prescription, as well as any accessories and components
18 related to those devices, modifications to a motor vehicle for
19 the purpose of rendering it usable by a person with a
20 disability, and insulin, blood sugar testing materials,
21 syringes, and needles used by human diabetics, the tax is
22 imposed at the rate of 1%. For the purposes of this Section,
23 until September 1, 2009: the term "soft drinks" means any
24 complete, finished, ready-to-use, non-alcoholic drink, whether
25 carbonated or not, including, but not limited to, soda water,
26 cola, fruit juice, vegetable juice, carbonated water, and all

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

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

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

26 Notwithstanding any other provisions of this Act,

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

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

22 (A) a ~~A~~ "Drug Facts" panel; or

23 (B) a ~~A~~ statement of the "active ingredient(s)" with a
24 list of those ingredients contained in the compound,
25 substance or preparation.

26 Beginning on January 1, 2014 (the effective date of Public

1 ~~Act 98-122) this amendatory Act of the 98th General Assembly,~~
2 "prescription and nonprescription medicines and drugs"
3 includes medical cannabis purchased from a registered
4 dispensing organization under the Compassionate Use of Medical
5 Cannabis Program Act.

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

11 Beginning January 1, 2024, in addition to all other rates
12 of tax imposed under this Act, a surcharge of 3.75% is imposed
13 on the selling price of (i) each firearm purchased in the State
14 and (ii) each firearm component part that is purchased in the
15 State and sold separately from the firearm. "Firearm" has the
16 meaning ascribed to that term in Section 1.1 of the Firearm
17 Owners Identification Card Act.

18 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;
19 102-4, eff. 4-27-21; 102-700, Article 20, Section 20-20, eff.
20 4-19-22; 102-700, Article 60, Section 60-30, eff. 4-19-22;
21 102-700, Article 65, Section 65-10, eff. 4-19-22; revised
22 6-1-22.)

23 (35 ILCS 120/3) (from Ch. 120, par. 442)

24 (Text of Section before amendment by P.A. 102-1019)

25 Sec. 3. Except as provided in this Section, on or before

1 the twentieth day of each calendar month, every person engaged
2 in the business of selling tangible personal property at
3 retail in this State during the preceding calendar month shall
4 file a return with the Department, stating:

5 1. The name of the seller;

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

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

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

21 5. Deductions allowed by law;

22 6. Gross receipts which were received by him during
23 the preceding calendar month or quarter and upon the basis
24 of which the tax is imposed, including gross receipts on
25 food for human consumption that is to be consumed off the
26 premises where it is sold (other than alcoholic beverages,

1 food consisting of or infused with adult use cannabis,
2 soft drinks, and food that has been prepared for immediate
3 consumption) which were received during the preceding
4 calendar month or quarter and upon which tax would have
5 been due but for the 0% rate imposed under Public Act
6 102-700 ~~this amendatory Act of the 102nd General Assembly;~~

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

9 8. The amount of tax due, including the amount of tax
10 that would have been due on food for human consumption
11 that is to be consumed off the premises where it is sold
12 (other than alcoholic beverages, food consisting of or
13 infused with adult use cannabis, soft drinks, and food
14 that has been prepared for immediate consumption) but for
15 the 0% rate imposed under Public Act 102-700 ~~this~~
16 ~~amendatory Act of the 102nd General Assembly;~~

17 9. The signature of the taxpayer; and

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

20 On and after January 1, 2018, except for returns for motor
21 vehicles, watercraft, aircraft, and trailers that are required
22 to be registered with an agency of this State, with respect to
23 retailers whose annual gross receipts average \$20,000 or more,
24 all returns required to be filed pursuant to this Act shall be
25 filed electronically. Retailers who demonstrate that they do
26 not have access to the Internet or demonstrate hardship in

1 filing electronically may petition the Department to waive the
2 electronic filing requirement.

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

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

10 Prior to October 1, 2003, and on and after September 1,
11 2004 a retailer may accept a Manufacturer's Purchase Credit
12 certification from a purchaser in satisfaction of Use Tax as
13 provided in Section 3-85 of the Use Tax Act if the purchaser
14 provides the appropriate documentation as required by Section
15 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
16 certification, accepted by a retailer prior to October 1, 2003
17 and on and after September 1, 2004 as provided in Section 3-85
18 of the Use Tax Act, may be used by that retailer to satisfy
19 Retailers' Occupation Tax liability in the amount claimed in
20 the certification, not to exceed 6.25% of the receipts subject
21 to tax from a qualifying purchase. A Manufacturer's Purchase
22 Credit reported on any original or amended return filed under
23 this Act after October 20, 2003 for reporting periods prior to
24 September 1, 2004 shall be disallowed. Manufacturer's Purchase
25 Credit reported on annual returns due on or after January 1,
26 2005 will be disallowed for periods prior to September 1,

1 2004. No Manufacturer's Purchase Credit may be used after
2 September 30, 2003 through August 31, 2004 to satisfy any tax
3 liability imposed under this Act, including any audit
4 liability.

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

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

26 Every person engaged in the business of selling aviation

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

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

26 Beginning on October 1, 2003, every distributor, importing

1 distributor, and manufacturer of alcoholic liquor as defined
2 in the Liquor Control Act of 1934, shall file a statement with
3 the Department of Revenue, no later than the 10th day of the
4 month for the preceding month during which transactions
5 occurred, by electronic means, showing the total amount of
6 gross receipts from the sale of alcoholic liquor sold or
7 distributed during the preceding month to purchasers;
8 identifying the purchaser to whom it was sold or distributed;
9 the purchaser's tax registration number; and such other
10 information reasonably required by the Department. A
11 distributor, importing distributor, or manufacturer of
12 alcoholic liquor must personally deliver, mail, or provide by
13 electronic means to each retailer listed on the monthly
14 statement a report containing a cumulative total of that
15 distributor's, importing distributor's, or manufacturer's
16 total sales of alcoholic liquor to that retailer no later than
17 the 10th day of the month for the preceding month during which
18 the transaction occurred. The distributor, importing
19 distributor, or manufacturer shall notify the retailer as to
20 the method by which the distributor, importing distributor, or
21 manufacturer will provide the sales information. If the
22 retailer is unable to receive the sales information by
23 electronic means, the distributor, importing distributor, or
24 manufacturer shall furnish the sales information by personal
25 delivery or by mail. For purposes of this paragraph, the term
26 "electronic means" includes, but is not limited to, the use of

1 a secure Internet website, e-mail, or facsimile.

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

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

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

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

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

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

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

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

25 Any amount which is required to be shown or reported on any
26 return or other document under this Act shall, if such amount

1 is not a whole-dollar amount, be increased to the nearest
2 whole-dollar amount in any case where the fractional part of a
3 dollar is 50 cents or more, and decreased to the nearest
4 whole-dollar amount where the fractional part of a dollar is
5 less than 50 cents.

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

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

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

26 Notwithstanding any other provision in this Act concerning

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

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

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

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

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

26 Any retailer who sells only motor vehicles, watercraft,

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

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

1 Illinois Vehicle Code, and such other information as the
2 Department may reasonably require.

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

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

1 tangible personal property must be titled or registered (if
2 titling or registration is required) if the Department and
3 such agency or State officer determine that this procedure
4 will expedite the processing of applications for title or
5 registration.

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

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

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

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

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

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

9 Except as provided in this Section, the retailer filing
10 the return under this Section shall, at the time of filing such
11 return, pay to the Department the amount of tax imposed by this
12 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
13 on and after January 1, 1990, or \$5 per calendar year,
14 whichever is greater, which is allowed to reimburse the
15 retailer for the expenses incurred in keeping records,
16 preparing and filing returns, remitting the tax and supplying
17 data to the Department on request. On and after January 1,
18 2021, a certified service provider, as defined in the Leveling
19 the Playing Field for Illinois Retail Act, filing the return
20 under this Section on behalf of a remote retailer shall, at the
21 time of such return, pay to the Department the amount of tax
22 imposed by this Act less a discount of 1.75%. A remote retailer
23 using a certified service provider to file a return on its
24 behalf, as provided in the Leveling the Playing Field for
25 Illinois Retail Act, is not eligible for the discount. When
26 determining the discount allowed under this Section, retailers

1 shall include the amount of tax that would have been due at the
2 1% rate but for the 0% rate imposed under Public Act 102-700
3 ~~this amendatory Act of the 102nd General Assembly~~. When
4 determining the discount allowed under this Section, retailers
5 shall include the amount of tax that would have been due at the
6 6.25% rate but for the 1.25% rate imposed on sales tax holiday
7 items under Public Act 102-700 ~~this amendatory Act of the~~
8 ~~102nd General Assembly~~. The discount under this Section is not
9 allowed for the 1.25% portion of taxes paid on aviation fuel
10 that is subject to the revenue use requirements of 49 U.S.C.
11 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to
12 Section 2d of this Act shall be included in the amount on which
13 such 2.1% or 1.75% discount is computed. In the case of
14 retailers who report and pay the tax on a transaction by
15 transaction basis, as provided in this Section, such discount
16 shall be taken with each such tax remittance instead of when
17 such retailer files his periodic return. The discount allowed
18 under this Section is allowed only for returns that are filed
19 in the manner required by this Act. The Department may
20 disallow the discount for retailers whose certificate of
21 registration is revoked at the time the return is filed, but
22 only if the Department's decision to revoke the certificate of
23 registration has become final.

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

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

1 in such 4 quarter period). If the month during which such tax
2 liability is incurred begins on or after January 1, 1985 and
3 prior to January 1, 1987, each payment shall be in an amount
4 equal to 22.5% of the taxpayer's actual liability for the
5 month or 27.5% of the taxpayer's liability for the same
6 calendar month of the preceding year. If the month during
7 which such tax liability is incurred begins on or after
8 January 1, 1987 and prior to January 1, 1988, each payment
9 shall be in an amount equal to 22.5% of the taxpayer's actual
10 liability for the month or 26.25% of the taxpayer's liability
11 for the same calendar month of the preceding year. If the month
12 during which such tax liability is incurred begins on or after
13 January 1, 1988, and prior to January 1, 1989, or begins on or
14 after January 1, 1996, each payment shall be in an amount equal
15 to 22.5% of the taxpayer's actual liability for the month or
16 25% of the taxpayer's liability for the same calendar month of
17 the preceding year. If the month during which such tax
18 liability is incurred begins on or after January 1, 1989, and
19 prior to January 1, 1996, each payment shall be in an amount
20 equal to 22.5% of the taxpayer's actual liability for the
21 month or 25% of the taxpayer's liability for the same calendar
22 month of the preceding year or 100% of the taxpayer's actual
23 liability for the quarter monthly reporting period. The amount
24 of such quarter monthly payments shall be credited against the
25 final tax liability of the taxpayer's return for that month.
26 Before October 1, 2000, once applicable, the requirement of

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

1 calendar quarter period is less than \$20,000. However, if a
2 taxpayer can show the Department that a substantial change in
3 the taxpayer's business has occurred which causes the taxpayer
4 to anticipate that his average monthly tax liability for the
5 reasonably foreseeable future will fall below the \$20,000
6 threshold stated above, then such taxpayer may petition the
7 Department for a change in such taxpayer's reporting status.
8 The Department shall change such taxpayer's reporting status
9 unless it finds that such change is seasonal in nature and not
10 likely to be long term. Quarter monthly payment status shall
11 be determined under this paragraph as if the rate reduction to
12 0% in Public Act 102-700 ~~this amendatory Act of the 102nd~~
13 ~~General Assembly~~ on food for human consumption that is to be
14 consumed off the premises where it is sold (other than
15 alcoholic beverages, food consisting of or infused with adult
16 use cannabis, soft drinks, and food that has been prepared for
17 immediate consumption) had not occurred. For quarter monthly
18 payments due under this paragraph on or after July 1, 2023 and
19 through June 30, 2024, "25% of the taxpayer's liability for
20 the same calendar month of the preceding year" shall be
21 determined as if the rate reduction to 0% in Public Act 102-700
22 ~~this amendatory Act of the 102nd General Assembly~~ had not
23 occurred. Quarter monthly payment status shall be determined
24 under this paragraph as if the rate reduction to 1.25% in
25 Public Act 102-700 ~~this amendatory Act of the 102nd General~~
26 ~~Assembly~~ on sales tax holiday items had not occurred. For

1 quarter monthly payments due on or after July 1, 2023 and
2 through June 30, 2024, "25% of the taxpayer's liability for
3 the same calendar month of the preceding year" shall be
4 determined as if the rate reduction to 1.25% in Public Act
5 102-700 ~~this amendatory Act of the 102nd General Assembly~~ on
6 sales tax holiday items had not occurred. If any such quarter
7 monthly payment is not paid at the time or in the amount
8 required by this Section, then the taxpayer shall be liable
9 for penalties and interest on the difference between the
10 minimum amount due as a payment and the amount of such quarter
11 monthly payment actually and timely paid, except insofar as
12 the taxpayer has previously made payments for that month to
13 the Department in excess of the minimum payments previously
14 due as provided in this Section. The Department shall make
15 reasonable rules and regulations to govern the quarter monthly
16 payment amount and quarter monthly payment dates for taxpayers
17 who file on other than a calendar monthly basis.

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

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

1 excess of the minimum payments previously due.

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

1 than \$20,000. If any such quarter monthly payment is not paid
2 at the time or in the amount required, the taxpayer shall be
3 liable for penalties and interest on such difference, except
4 insofar as the taxpayer has previously made payments for that
5 month in excess of the minimum payments previously due.

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

1 and interest on such difference.

2 If a retailer of motor fuel is entitled to a credit under
3 Section 2d of this Act which exceeds the taxpayer's liability
4 to the Department under this Act for the month for which the
5 taxpayer is filing a return, the Department shall issue the
6 taxpayer a credit memorandum for the excess.

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

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

20 Beginning August 1, 2000, each month the Department shall
21 pay into the County and Mass Transit District Fund 20% of the
22 net revenue realized for the preceding month from the 1.25%
23 rate on the selling price of motor fuel and gasohol. If, in any
24 month, the tax on sales tax holiday items, as defined in
25 Section 2-8, is imposed at the rate of 1.25%, then the
26 Department shall pay 20% of the net revenue realized for that

1 month from the 1.25% rate on the selling price of sales tax
2 holiday items into the County and Mass Transit District Fund.

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

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

23 Beginning August 1, 2000, each month the Department shall
24 pay into the Local Government Tax Fund 80% of the net revenue
25 realized for the preceding month from the 1.25% rate on the
26 selling price of motor fuel and gasohol. If, in any month, the

1 tax on sales tax holiday items, as defined in Section 2-8, is
2 imposed at the rate of 1.25%, then the Department shall pay 80%
3 of the net revenue realized for that month from the 1.25% rate
4 on the selling price of sales tax holiday items into the Local
5 Government Tax Fund.

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

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

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

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

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

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

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

10	Fiscal Year	Annual Specified Amount
11	1986	\$54,800,000
12	1987	\$76,650,000
13	1988	\$80,480,000
14	1989	\$88,510,000
15	1990	\$115,330,000
16	1991	\$145,470,000
17	1992	\$182,730,000
18	1993	\$206,520,000;

19 and means the Certified Annual Debt Service Requirement (as
20 defined in Section 13 of the Build Illinois Bond Act) or the
21 Tax Act Amount, whichever is greater, for fiscal year 1994 and
22 each fiscal year thereafter; and further provided, that if on
23 the last business day of any month the sum of (1) the Tax Act
24 Amount required to be deposited into the Build Illinois Bond
25 Account in the Build Illinois Fund during such month and (2)
26 the amount transferred to the Build Illinois Fund from the

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

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

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

1 Expansion Project Fund in the specified fiscal years.

2	Fiscal Year	Total Deposit
3	1993	\$0
4	1994	53,000,000
5	1995	58,000,000
6	1996	61,000,000
7	1997	64,000,000
8	1998	68,000,000
9	1999	71,000,000
10	2000	75,000,000
11	2001	80,000,000
12	2002	93,000,000
13	2003	99,000,000
14	2004	103,000,000
15	2005	108,000,000
16	2006	113,000,000
17	2007	119,000,000
18	2008	126,000,000
19	2009	132,000,000
20	2010	139,000,000
21	2011	146,000,000
22	2012	153,000,000
23	2013	161,000,000
24	2014	170,000,000
25	2015	179,000,000
26	2016	189,000,000

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

21 and
22 each fiscal year
23 thereafter that bonds
24 are outstanding under
25 Section 13.2 of the
26 Metropolitan Pier and

1 Exposition Authority Act,
2 but not after fiscal year 2060.

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

16 Subject to payment of amounts into the Capital Projects
17 Fund, the Clean Air Act Permit Fund, 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, for aviation fuel sold on or after December 1, 2019,
21 the Department shall each month deposit into the Aviation Fuel
22 Sales Tax Refund Fund an amount estimated by the Department to
23 be required for refunds of the 80% portion of the tax on
24 aviation fuel under this Act. The Department shall only
25 deposit moneys into the Aviation Fuel Sales Tax Refund Fund
26 under this paragraph for so long as the revenue use

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

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

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

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

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

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

25 Subject to successful execution and delivery of a
26 public-private agreement between the public agency and private

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

20	Fiscal Year.....	Total Deposit
21	2024	\$200,000,000
22	2025	\$206,000,000
23	2026	\$212,200,000
24	2027	\$218,500,000
25	2028	\$225,100,000
26	2029	\$288,700,000

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

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

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

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

18 The Department may, upon separate written notice to a
19 taxpayer, require the taxpayer to prepare and file with the
20 Department on a form prescribed by the Department within not
21 less than 60 days after receipt of the notice an annual
22 information return for the tax year specified in the notice.
23 Such annual return to the Department shall include a statement
24 of gross receipts as shown by the retailer's last Federal
25 income tax return. If the total receipts of the business as
26 reported in the Federal income tax return do not agree with the

1 gross receipts reported to the Department of Revenue for the
2 same period, the retailer shall attach to his annual return a
3 schedule showing a reconciliation of the 2 amounts and the
4 reasons for the difference. The retailer's annual return to
5 the Department shall also disclose the cost of goods sold by
6 the retailer during the year covered by such return, opening
7 and closing inventories of such goods for such year, costs of
8 goods used from stock or taken from stock and given away by the
9 retailer during such year, payroll information of the
10 retailer's business during such year and any additional
11 reasonable information which the Department deems would be
12 helpful in determining the accuracy of the monthly, quarterly
13 or annual returns filed by such retailer as provided for in
14 this Section.

15 If the annual information return required by this Section
16 is not filed when and as required, the taxpayer shall be liable
17 as follows:

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

25 (ii) On and after January 1, 1994, the taxpayer shall
26 be liable for a penalty as described in Section 3-4 of the

1 Uniform Penalty and Interest Act.

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

10 The provisions of this Section concerning the filing of an
11 annual information return do not apply to a retailer who is not
12 required to file an income tax return with the United States
13 Government.

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

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

25 For greater simplicity of administration, manufacturers,
26 importers and wholesalers whose products are sold at retail in

1 Illinois by numerous retailers, and who wish to do so, may
2 assume the responsibility for accounting and paying to the
3 Department all tax accruing under this Act with respect to
4 such sales, if the retailers who are affected do not make
5 written objection to the Department to this arrangement.

6 Any person who promotes, organizes, provides retail
7 selling space for concessionaires or other types of sellers at
8 the Illinois State Fair, DuQuoin State Fair, county fairs,
9 local fairs, art shows, flea markets and similar exhibitions
10 or events, including any transient merchant as defined by
11 Section 2 of the Transient Merchant Act of 1987, is required to
12 file a report with the Department providing the name of the
13 merchant's business, the name of the person or persons engaged
14 in merchant's business, the permanent address and Illinois
15 Retailers Occupation Tax Registration Number of the merchant,
16 the dates and location of the event and other reasonable
17 information that the Department may require. The report must
18 be filed not later than the 20th day of the month next
19 following the month during which the event with retail sales
20 was held. Any person who fails to file a report required by
21 this Section commits a business offense and is subject to a
22 fine not to exceed \$250.

23 Any person engaged in the business of selling tangible
24 personal property at retail as a concessionaire or other type
25 of seller at the Illinois State Fair, county fairs, art shows,
26 flea markets and similar exhibitions or events, or any

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

17 (Source: P.A. 101-10, Article 15, Section 15-25, eff. 6-5-19;
18 101-10, Article 25, Section 25-120, eff. 6-5-19; 101-27, eff.
19 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
20 101-636, eff. 6-10-20; 102-634, eff. 8-27-21; 102-700, Article
21 60, Section 60-30, eff. 4-19-22; 102-700, Article 65, Section
22 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; revised 9-1-22.)

23 (Text of Section after amendment by P.A. 102-1019)

24 Sec. 3. Except as provided in this Section, on or before
25 the twentieth day of each calendar month, every person engaged

1 in the business of selling tangible personal property at
2 retail in this State during the preceding calendar month shall
3 file a return with the Department, stating:

4 1. The name of the seller;

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

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

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

20 5. Deductions allowed by law;

21 6. Gross receipts which were received by him during
22 the preceding calendar month or quarter and upon the basis
23 of which the tax is imposed, including gross receipts on
24 food for human consumption that is to be consumed off the
25 premises where it is sold (other than alcoholic beverages,
26 food consisting of or infused with adult use cannabis,

1 soft drinks, and food that has been prepared for immediate
2 consumption) which were received during the preceding
3 calendar month or quarter and upon which tax would have
4 been due but for the 0% rate imposed under Public Act
5 102-700 ~~this amendatory Act of the 102nd General Assembly;~~

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

8 8. The amount of tax due, including the amount of tax
9 that would have been due on food for human consumption
10 that is to be consumed off the premises where it is sold
11 (other than alcoholic beverages, food consisting of or
12 infused with adult use cannabis, soft drinks, and food
13 that has been prepared for immediate consumption) but for
14 the 0% rate imposed under Public Act 102-700 ~~this~~
15 ~~amendatory Act of the 102nd General Assembly;~~

16 9. The signature of the taxpayer; and

17 10. Such other reasonable information as the
18 Department may require.

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

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

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

16 Prior to October 1, 2003, and on and after September 1,
17 2004 a retailer may accept a Manufacturer's Purchase Credit
18 certification from a purchaser in satisfaction of Use Tax as
19 provided in Section 3-85 of the Use Tax Act if the purchaser
20 provides the appropriate documentation as required by Section
21 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
22 certification, accepted by a retailer prior to October 1, 2003
23 and on and after September 1, 2004 as provided in Section 3-85
24 of the Use Tax Act, may be used by that retailer to satisfy
25 Retailers' Occupation Tax liability in the amount claimed in
26 the certification, not to exceed 6.25% of the receipts subject

1 to tax from a qualifying purchase. A Manufacturer's Purchase
2 Credit reported on any original or amended return filed under
3 this Act after October 20, 2003 for reporting periods prior to
4 September 1, 2004 shall be disallowed. Manufacturer's Purchase
5 Credit reported on annual returns due on or after January 1,
6 2005 will be disallowed for periods prior to September 1,
7 2004. No Manufacturer's Purchase Credit may be used after
8 September 30, 2003 through August 31, 2004 to satisfy any tax
9 liability imposed under this Act, including any audit
10 liability.

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

18 1. The name of the seller;

19 2. The address of the principal place of business from
20 which he engages in the business of selling tangible
21 personal property at retail in this State;

22 3. The total amount of taxable receipts received by
23 him during the preceding calendar month from sales of
24 tangible personal property by him during such preceding
25 calendar month, including receipts from charge and time
26 sales, but less all 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; and

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

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

18 Beginning on October 1, 2003, any person who is not a
19 licensed distributor, importing distributor, or manufacturer,
20 as defined in the Liquor Control Act of 1934, but is engaged in
21 the business of selling, at retail, alcoholic liquor shall
22 file a statement with the Department of Revenue, in a format
23 and at a time prescribed by the Department, showing the total
24 amount paid for alcoholic liquor purchased during the
25 preceding month and such other information as is reasonably
26 required by the Department. The Department may adopt rules to

1 require that this statement be filed in an electronic or
2 telephonic format. Such rules may provide for exceptions from
3 the filing requirements of this paragraph. For the purposes of
4 this paragraph, the term "alcoholic liquor" shall have the
5 meaning prescribed in the Liquor Control Act of 1934.

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

1 manufacturer will provide the sales information. If the
2 retailer is unable to receive the sales information by
3 electronic means, the distributor, importing distributor, or
4 manufacturer shall furnish the sales information by personal
5 delivery or by mail. For purposes of this paragraph, the term
6 "electronic means" includes, but is not limited to, the use of
7 a secure Internet website, e-mail, or facsimile.

8 If a total amount of less than \$1 is payable, refundable or
9 creditable, such amount shall be disregarded if it is less
10 than 50 cents and shall be increased to \$1 if it is 50 cents or
11 more.

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

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

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

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

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

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

1 payments in the manner authorized by the Department.

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

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

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

23 If the retailer is otherwise required to file a monthly or
24 quarterly return and if the retailer's average monthly tax
25 liability with the Department does not exceed \$50, the
26 Department may authorize his returns to be filed on an annual

1 basis, with the return for a given year being due by January 20
2 of the following year.

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

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

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

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

1 retailer of aircraft, watercraft, motor vehicles or trailers
2 transfers more than one aircraft, watercraft, motor vehicle or
3 trailer to another aircraft, watercraft, motor vehicle
4 retailer or trailer retailer for the purpose of resale or (ii)
5 a retailer of aircraft, watercraft, motor vehicles, or
6 trailers transfers more than one aircraft, watercraft, motor
7 vehicle, or trailer to a purchaser for use as a qualifying
8 rolling stock as provided in Section 2-5 of this Act, then that
9 seller may report the transfer of all aircraft, watercraft,
10 motor vehicles or trailers involved in that transaction to the
11 Department on the same uniform invoice-transaction reporting
12 return form. For purposes of this Section, "watercraft" means
13 a Class 2, Class 3, or Class 4 watercraft as defined in Section
14 3-2 of the Boat Registration and Safety Act, a personal
15 watercraft, or any boat equipped with an inboard motor.

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

1 return form on or before the 20th of the month following the
2 month in which the transfer takes place. Notwithstanding any
3 other provision of this Act to the contrary, all returns filed
4 under this paragraph must be filed by electronic means in the
5 manner and form as required by the Department.

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

14 The transaction reporting return, in the case of motor
15 vehicles or trailers that are required to be registered with
16 an agency of this State, shall be the same document as the
17 Uniform Invoice referred to in Section 5-402 of the Illinois
18 Vehicle Code and must show the name and address of the seller;
19 the name and address of the purchaser; the amount of the
20 selling price including the amount allowed by the retailer for
21 traded-in property, if any; the amount allowed by the retailer
22 for the traded-in tangible personal property, if any, to the
23 extent to which Section 1 of this Act allows an exemption for
24 the value of traded-in property; the balance payable after
25 deducting such trade-in allowance from the total selling
26 price; the amount of tax due from the retailer with respect to

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

9 The transaction reporting return in the case of watercraft
10 or aircraft must show the name and address of the seller; the
11 name and address of the purchaser; the amount of the selling
12 price including the amount allowed by the retailer for
13 traded-in property, if any; the amount allowed by the retailer
14 for the traded-in tangible personal property, if any, to the
15 extent to which Section 1 of this Act allows an exemption for
16 the value of traded-in property; the balance payable after
17 deducting such trade-in allowance from the total selling
18 price; the amount of tax due from the retailer with respect to
19 such transaction; the amount of tax collected from the
20 purchaser by the retailer on such transaction (or satisfactory
21 evidence that such tax is not due in that particular instance,
22 if that is claimed to be the fact); the place and date of the
23 sale, a sufficient identification of the property sold, and
24 such other information as the Department may reasonably
25 require.

26 Such transaction reporting return shall be filed not later

1 than 20 days after the day of delivery of the item that is
2 being sold, but may be filed by the retailer at any time sooner
3 than that if he chooses to do so. The transaction reporting
4 return and tax remittance or proof of exemption from the
5 Illinois use tax may be transmitted to the Department by way of
6 the State agency with which, or State officer with whom the
7 tangible personal property must be titled or registered (if
8 titling or registration is required) if the Department and
9 such agency or State officer determine that this procedure
10 will expedite the processing of applications for title or
11 registration.

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

25 No retailer's failure or refusal to remit tax under this
26 Act precludes a user, who has paid the proper tax to the

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

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

25 Refunds made by the seller during the preceding return
26 period to purchasers, on account of tangible personal property

1 returned to the seller, shall be allowed as a deduction under
2 subdivision 5 of his monthly or quarterly return, as the case
3 may be, in case the seller had theretofore included the
4 receipts from the sale of such tangible personal property in a
5 return filed by him and had paid the tax imposed by this Act
6 with respect to such receipts.

7 Where the seller is a corporation, the return filed on
8 behalf of such corporation shall be signed by the president,
9 vice-president, secretary or treasurer or by the properly
10 accredited agent of such corporation.

11 Where the seller is a limited liability company, the
12 return filed on behalf of the limited liability company shall
13 be signed by a manager, member, or properly accredited agent
14 of the limited liability company.

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

1 time of such return, pay to the Department the amount of tax
2 imposed by this Act less a discount of 1.75%. A remote retailer
3 using a certified service provider to file a return on its
4 behalf, as provided in the Leveling the Playing Field for
5 Illinois Retail Act, is not eligible for the discount. When
6 determining the discount allowed under this Section, retailers
7 shall include the amount of tax that would have been due at the
8 1% rate but for the 0% rate imposed under Public Act 102-700
9 ~~this amendatory Act of the 102nd General Assembly~~. When
10 determining the discount allowed under this Section, retailers
11 shall include the amount of tax that would have been due at the
12 6.25% rate but for the 1.25% rate imposed on sales tax holiday
13 items under Public Act 102-700 ~~this amendatory Act of the~~
14 ~~102nd General Assembly~~. The discount under this Section is not
15 allowed for the 1.25% portion of taxes paid on aviation fuel
16 that is subject to the revenue use requirements of 49 U.S.C.
17 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to
18 Section 2d of this Act shall be included in the amount on which
19 such 2.1% or 1.75% discount is computed. In the case of
20 retailers who report and pay the tax on a transaction by
21 transaction basis, as provided in this Section, such discount
22 shall be taken with each such tax remittance instead of when
23 such retailer files his periodic return. The discount allowed
24 under this Section is allowed only for returns that are filed
25 in the manner required by this Act. The Department may
26 disallow the discount for retailers whose certificate of

1 registration is revoked at the time the return is filed, but
2 only if the Department's decision to revoke the certificate of
3 registration has become final.

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

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

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

1 continue until such taxpayer's average monthly liability to
2 the Department during the preceding 4 complete calendar
3 quarters (excluding the month of highest liability and the
4 month of lowest liability) is less than \$19,000 or until such
5 taxpayer's average monthly liability to the Department as
6 computed for each calendar quarter of the 4 preceding complete
7 calendar quarter period is less than \$20,000. However, if a
8 taxpayer can show the Department that a substantial change in
9 the taxpayer's business has occurred which causes the taxpayer
10 to anticipate that his average monthly tax liability for the
11 reasonably foreseeable future will fall below the \$20,000
12 threshold stated above, then such taxpayer may petition the
13 Department for a change in such taxpayer's reporting status.
14 The Department shall change such taxpayer's reporting status
15 unless it finds that such change is seasonal in nature and not
16 likely to be long term. Quarter monthly payment status shall
17 be determined under this paragraph as if the rate reduction to
18 0% in Public Act 102-700 ~~this amendatory Act of the 102nd~~
19 ~~General Assembly~~ on 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) had not occurred. For quarter monthly
24 payments due under this paragraph on or after July 1, 2023 and
25 through June 30, 2024, "25% of the taxpayer's liability for
26 the same calendar month of the preceding year" shall be

1 determined as if the rate reduction to 0% in Public Act 102-700
2 ~~this amendatory Act of the 102nd General Assembly~~ had not
3 occurred. Quarter monthly payment status shall be determined
4 under this paragraph as if the rate reduction to 1.25% in
5 Public Act 102-700 ~~this amendatory Act of the 102nd General~~
6 ~~Assembly~~ on sales tax holiday items had not occurred. For
7 quarter monthly payments due on or after July 1, 2023 and
8 through June 30, 2024, "25% of the taxpayer's liability for
9 the same calendar month of the preceding year" shall be
10 determined as if the rate reduction to 1.25% in Public Act
11 102-700 ~~this amendatory Act of the 102nd General Assembly~~ on
12 sales tax holiday items had not occurred. If any such quarter
13 monthly payment is not paid at the time or in the amount
14 required by this Section, then the taxpayer shall be liable
15 for penalties and interest on the difference between the
16 minimum amount due as a payment and the amount of such quarter
17 monthly payment actually and timely paid, except insofar as
18 the taxpayer has previously made payments for that month to
19 the Department in excess of the minimum payments previously
20 due as provided in this Section. The Department shall make
21 reasonable rules and regulations to govern the quarter monthly
22 payment amount and quarter monthly payment dates for taxpayers
23 who file on other than a calendar monthly basis.

24 The provisions of this paragraph apply before October 1,
25 2001. Without regard to whether a taxpayer is required to make
26 quarter monthly payments as specified above, any taxpayer who

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

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

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

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

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

1 regulations prescribed by the Department. If the Department
2 subsequently determined that all or any part of the credit
3 taken was not actually due to the taxpayer, the taxpayer's
4 2.1% and 1.75% vendor's discount shall be reduced by 2.1% or
5 1.75% of the difference between the credit taken and that
6 actually due, and that taxpayer shall be liable for penalties
7 and interest on such difference.

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

13 Beginning February 1, 2024, the Department shall pay into
14 the Human Services Youth Programming Fund 100% of the net
15 revenue realized for the preceding month from the 3.75%
16 surcharge on the selling price of firearms and firearm
17 component parts.

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

23 Beginning January 1, 1990, each month the Department shall
24 pay into the County and Mass Transit District Fund, a special
25 fund in the State treasury which is hereby created, 4% of the
26 net revenue realized for the preceding month from the 6.25%

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

5 Beginning August 1, 2000, each month the Department shall
6 pay into the County and Mass Transit District Fund 20% of the
7 net revenue realized for the preceding month from the 1.25%
8 rate on the selling price of motor fuel and gasohol. If, in any
9 month, the tax on sales tax holiday items, as defined in
10 Section 2-8, is imposed at the rate of 1.25%, then the
11 Department shall pay 20% of the net revenue realized for that
12 month from the 1.25% rate on the selling price of sales tax
13 holiday items into the County and Mass Transit District Fund.

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

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

1 required for refunds of the 20% portion of the tax on aviation
2 fuel under this Act, which amount shall be deposited into the
3 Aviation Fuel Sales Tax Refund Fund. The Department shall only
4 pay moneys into the State Aviation Program Fund and the
5 Aviation Fuel Sales Tax Refund Fund under this Act for so long
6 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
7 U.S.C. 47133 are binding on the State.

8 Beginning August 1, 2000, each month the Department shall
9 pay into the Local Government Tax Fund 80% of the net revenue
10 realized for the preceding month from the 1.25% rate on the
11 selling price of motor fuel and gasohol. If, in any month, the
12 tax on sales tax holiday items, as defined in Section 2-8, is
13 imposed at the rate of 1.25%, then the Department shall pay 80%
14 of the net revenue realized for that month from the 1.25% rate
15 on the selling price of sales tax holiday items into the Local
16 Government Tax Fund.

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

24 Beginning July 1, 2011, each month the Department shall
25 pay into the Clean Air Act Permit Fund 80% of the net revenue
26 realized for the preceding month from the 6.25% general rate

1 on the selling price of sorbents used in Illinois in the
2 process of sorbent injection as used to comply with the
3 Environmental Protection Act or the federal Clean Air Act, but
4 the total payment into the Clean Air Act Permit Fund under this
5 Act and the Use Tax Act shall not exceed \$2,000,000 in any
6 fiscal year.

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

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

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

21	Fiscal Year	Annual Specified Amount
22	1986	\$54,800,000
23	1987	\$76,650,000
24	1988	\$80,480,000
25	1989	\$88,510,000
26	1990	\$115,330,000

1	1991	\$145,470,000
2	1992	\$182,730,000
3	1993	\$206,520,000;

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

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

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

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

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

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

6 and

7 each fiscal year

8 thereafter that bonds

9 are outstanding under

10 Section 13.2 of the

11 Metropolitan Pier and

12 Exposition Authority Act,

13 but not after fiscal year 2060.

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

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

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

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

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

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

1 and use taxes administered by the Department.

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

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

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

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

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

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

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

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

1 Fund as part of the monthly transfer from the General Revenue
2 Fund in accordance with Section 8a of the State 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 retailer'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 retailer shall attach to his annual return a
14 schedule showing a reconciliation of the 2 amounts and the
15 reasons for the difference. The retailer's annual return to
16 the Department shall also disclose the cost of goods sold by
17 the retailer during the year covered by such return, opening
18 and closing inventories of such goods for such year, costs of
19 goods used from stock or taken from stock and given away by the
20 retailer during such year, payroll information of the
21 retailer'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 retailer as provided for in
25 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 provisions of this Section concerning the filing of an
22 annual information return do not apply to a retailer who is not
23 required to file an income tax return with the United States
24 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, manufacturers,
11 importers and wholesalers whose products are sold at retail in
12 Illinois by numerous retailers, and who wish to do so, may
13 assume the responsibility for accounting and paying to the
14 Department all tax accruing under this Act with respect to
15 such sales, if the retailers who are affected do not make
16 written objection to the Department to this arrangement.

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

1 the dates and location of the event and other reasonable
2 information that the Department may require. The report must
3 be filed not later than the 20th day of the month next
4 following the month during which the event with retail sales
5 was held. Any person who fails to file a report required by
6 this Section commits a business offense and is subject to a
7 fine not to exceed \$250.

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

1 file their returns as otherwise required in this Section.
2 (Source: P.A. 101-10, Article 15, Section 15-25, eff. 6-5-19;
3 101-10, Article 25, Section 25-120, eff. 6-5-19; 101-27, eff.
4 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
5 101-636, eff. 6-10-20; 102-634, eff. 8-27-21; 102-700, Article
6 60, Section 60-30, eff. 4-19-22; 102-700, Article 65, Section
7 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff.
8 1-1-23; revised 9-1-22.)

9 Section 95. No acceleration or delay. Where this Act makes
10 changes in a statute that is represented in this Act by text
11 that is not yet or no longer in effect (for example, a Section
12 represented by multiple versions), the use of that text does
13 not accelerate or delay the taking effect of (i) the changes
14 made by this Act or (ii) provisions derived from any other
15 Public Act.

16 Section 99. Effective date. This Act takes effect upon
17 becoming law.