



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB2806

Introduced 2/16/2023, by Rep. Maurice A. West, II

SYNOPSIS AS INTRODUCED:

30 ILCS 105/5.990 new	
30 ILCS 105/6z-139 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 State Finance Act to create the Mental Health Services Fund as a special fund in the State treasury. Provides that moneys in the Mental Health Services Fund shall be distributed each month to the counties of the State for certain specified purposes. Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Imposes a surcharge of 1% of the selling price on firearm ammunition. Provides that moneys from the surcharge shall be deposited into the Mental Health Services Fund. Effective immediately.

LRB103 26186 HLH 52545 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 Section 5.990 and 6z-139 as follows:

6 (30 ILCS 105/5.990 new)

7 Sec. 5.990. The Mental Health Services Fund.

8 (30 ILCS 105/6z-139 new)

9 Sec. 6z-139. The Mental Health Services Fund; creation.

10 The Mental Health Services Fund is created as a special fund in
11 the State treasury. Moneys in the Fund shall be distributed
12 each month to the counties of the State based on each county's
13 proportionate share of total ammunition sales for the previous
14 month. On and after August 1, 2023, as soon as possible after
15 the first day of each month, the Department of Revenue shall
16 certify to the State Comptroller and the State Treasurer the
17 amount to be distributed to each county under this Section.
18 Moneys distributed to counties under this Section shall be
19 used as follows: (i) 50% of the funds shall be used to support
20 programs that address mental health issues affecting children,
21 teens, and young adults, with preference given to programs
22 that are led by child and adolescent psychologists or child

1 and adolescent psychiatrists; and (ii) 50% of the funds shall
2 be used to support programs that are targeted towards adults
3 with serious and persistent mental illnesses, including, but
4 not limited to, schizophrenia, depression, and bipolar
5 disorder, with equal consideration given to programs providing
6 medium-to-long-term psychiatric rehabilitation services and
7 programs providing short-term crisis intervention services.
8 Programs within juvenile detention centers and adult jails
9 that meet the criteria of this Section may be considered for
10 funding under this Section.

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

13 (35 ILCS 105/3-10)

14 Sec. 3-10. Rate of tax. Unless otherwise provided in this
15 Section, the tax imposed by this Act is at the rate of 6.25% of
16 either the selling price or the fair market value, if any, of
17 the tangible personal property. In all cases where property
18 functionally used or consumed is the same as the property that
19 was purchased at retail, then the tax is imposed on the selling
20 price of the property. In all cases where property
21 functionally used or consumed is a by-product or waste product
22 that has been refined, manufactured, or produced from property
23 purchased at retail, then the tax is imposed on the lower of
24 the fair market value, if any, of the specific property so used

1 in this State or on the selling price of the property purchased
2 at retail. For purposes of this Section "fair market value"
3 means the price at which property would change hands between a
4 willing buyer and a willing seller, neither being under any
5 compulsion to buy or sell and both having reasonable knowledge
6 of the relevant facts. The fair market value shall be
7 established by Illinois sales by the taxpayer of the same
8 property as that functionally used or consumed, or if there
9 are no such sales by the taxpayer, then comparable sales or
10 purchases of property of like kind and character in Illinois.

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

15 Beginning on August 6, 2010 through August 15, 2010, and
16 beginning again on August 5, 2022 through August 14, 2022,
17 with respect to sales tax holiday items as defined in Section
18 3-6 of this Act, the tax is imposed at the rate of 1.25%.

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

1 sales of gasohol made during that time.

2 With respect to majority blended ethanol fuel, the tax
3 imposed by this Act does not apply to the proceeds of sales
4 made on or after July 1, 2003 and on or before December 31,
5 2023 but applies to 100% of the proceeds of sales made
6 thereafter.

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

21 With respect to biodiesel and biodiesel blends with more
22 than 10% but no more than 99% biodiesel, the tax imposed by
23 this Act does not apply to the proceeds of sales made on or
24 after July 1, 2003 and on or before December 31, 2023. On and
25 after January 1, 2024 and on or before December 31, 2030, the
26 taxation of biodiesel, renewable diesel, and biodiesel blends

1 shall be as provided in Section 3-5.1.

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

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

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

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

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

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

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

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

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

1 Beginning on January 1, 2014 (the effective date of Public
2 Act 98-122) ~~this amendatory Act of the 98th General Assembly,~~
3 "prescription and nonprescription medicines and drugs"
4 includes medical cannabis purchased from a registered
5 dispensing organization under the Compassionate Use of Medical
6 Cannabis Program Act.

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

12 Beginning July 1, 2023, in addition to all other rates of
13 tax imposed under this Act, a surcharge of 1% is imposed on the
14 selling price of firearm ammunition. The surcharge shall not
15 apply to firearm ammunition purchased by a law enforcement
16 officer or a law enforcement agency. The exemption for law
17 enforcement officers and law enforcement agencies is exempt
18 from the provisions of Section 3-90.

19 As used in this Section:

20 "Firearm ammunition" has the meaning given to that
21 term under Section 31A-0.1 of the Criminal Code of 2012.

22 "Law enforcement agency" means an agency of this State
23 or unit of local government which is vested by law or
24 ordinance with the duty to maintain public order and to
25 enforce criminal laws or ordinances.

26 "Law enforcement officer" means any person employed by

1 a State, county, or municipality as a policeman, peace
2 officer, or in a like position involving the enforcement
3 of the law and protection of public interest at the risk of
4 the person's life.

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

12 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;
13 102-4, eff. 4-27-21; 102-700, Article 20, Section 20-5, eff.
14 4-19-22; 102-700, Article 60, Section 60-15, eff. 4-19-22;
15 102-700, Article 65, Section 65-5, eff. 4-19-22; revised
16 5-27-22.)

17 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

18 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
19 and trailers that are required to be registered with an agency
20 of this State, each retailer required or authorized to collect
21 the tax imposed by this Act shall pay to the Department the
22 amount of such tax (except as otherwise provided) at the time
23 when he is required to file his return for the period during
24 which such tax was collected, less a discount of 2.1% prior to
25 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5

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

1 by him to the extent that he is required to remit and does
2 remit the tax imposed by the Retailers' Occupation Tax Act,
3 with respect to the sale of the same property.

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

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

1 ~~102-700 this amendatory Act of the 102nd General Assembly.~~ The
2 return shall also include the amount of tax that would have
3 been due on food for human consumption that is to be consumed
4 off the premises where it is sold (other than alcoholic
5 beverages, food consisting of or infused with adult use
6 cannabis, soft drinks, and food that has been prepared for
7 immediate consumption) but for the 0% rate imposed under
8 ~~Public Act 102-700 this amendatory Act of the 102nd General~~
9 ~~Assembly.~~

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

26 The Department may require returns to be filed on a

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

7 1. The name of the seller;

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

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

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

18 5. The amount of tax due;

19 5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

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

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

1 payments by electronic funds transfer shall make those
2 payments in the manner authorized by the Department.

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

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

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

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

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

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

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

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

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

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

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

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

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

21 In addition, with respect to motor vehicles, watercraft,
22 aircraft, and trailers that are required to be registered with
23 an agency of this State, except as otherwise provided in this
24 Section, every retailer selling this kind of tangible personal
25 property shall file, with the Department, upon a form to be
26 prescribed and supplied by the Department, a separate return

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

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

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

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 2 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 and 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 2 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 date 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 tax
25 that is imposed by this Act may be transmitted to the
26 Department by way of the State agency with which, or State

1 officer with whom, the tangible personal property must be
2 titled or registered (if titling or registration is required)
3 if the Department and such agency or State officer determine
4 that this procedure will expedite the processing of
5 applications for title or 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 tax receipt
11 (or a certificate of exemption if the Department is satisfied
12 that the particular sale is tax exempt) which such purchaser
13 may submit to the agency with which, or State officer with
14 whom, he must title or register the tangible personal property
15 that is involved (if titling or registration is required) in
16 support of such purchaser's application for an Illinois
17 certificate or other evidence of title or registration to such
18 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 tax or proof of exemption made to the Department before the
4 retailer is willing to take these actions and such user has not
5 paid the tax to the retailer, such user may certify to the fact
6 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 Where a retailer collects the tax with respect to the
20 selling price of tangible personal property which he sells and
21 the purchaser thereafter returns such tangible personal
22 property and the retailer refunds the selling price thereof to
23 the purchaser, such retailer shall also refund, to the
24 purchaser, the tax so collected from the purchaser. When
25 filing his return for the period in which he refunds such tax
26 to the purchaser, the retailer may deduct the amount of the tax

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

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

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

23 Where the retailer has more than one business registered
24 with the Department under separate registration under this
25 Act, such retailer may not file each return that is due as a
26 single return covering all such registered businesses, but

1 shall file separate returns for each such registered business.

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

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

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

25 For aviation fuel sold on or after December 1, 2019, each
26 month the Department shall pay into the State Aviation Program

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

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

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

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

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

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

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

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

11 Beginning July 1, 2024, the Department shall pay into the
12 Mental Health Services Fund 100% of the net revenue realized
13 for the preceding month from the 1% surcharge on the selling
14 price of firearm ammunition.

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

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

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

1 and charge set forth in Section 12 of the Build Illinois Bond
2 Act.

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

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

1	2004	103,000,000
2	2005	108,000,000
3	2006	113,000,000
4	2007	119,000,000
5	2008	126,000,000
6	2009	132,000,000
7	2010	139,000,000
8	2011	146,000,000
9	2012	153,000,000
10	2013	161,000,000
11	2014	170,000,000
12	2015	179,000,000
13	2016	189,000,000
14	2017	199,000,000
15	2018	210,000,000
16	2019	221,000,000
17	2020	233,000,000
18	2021	300,000,000
19	2022	300,000,000
20	2023	300,000,000
21	2024	300,000,000
22	2025	300,000,000
23	2026	300,000,000
24	2027	375,000,000
25	2028	375,000,000
26	2029	375,000,000

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

8 and

9 each fiscal year

10 thereafter that bonds

11 are outstanding under

12 Section 13.2 of the

13 Metropolitan Pier and

14 Exposition Authority Act,

15 but not after fiscal year 2060.

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

1 not in excess of the amount specified above as "Total
2 Deposit", has been deposited.

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

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

24 Subject to payment of amounts into the Build Illinois Fund
25 and the McCormick Place Expansion Project Fund pursuant to the
26 preceding paragraphs or in any amendments thereto hereafter

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

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

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

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

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

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

	Fiscal Year.....	Total Deposit
8	2024	\$200,000,000
9	2025	\$206,000,000
10	2026	\$212,200,000
11	2027	\$218,500,000
12	2028	\$225,100,000
13	2029	\$288,700,000
14	2030	\$298,900,000
15	2031	\$309,300,000
16	2032	\$320,100,000
17	2033	\$331,200,000
18	2034	\$341,200,000
19	2035	\$351,400,000
20	2036	\$361,900,000
21	2037	\$372,800,000
22	2038	\$384,000,000
23	2039	\$395,500,000
24	2040	\$407,400,000
25	2041	\$419,600,000
26	2042	\$432,200,000

1 2043 \$445,100,000

2 Beginning July 1, 2021 and until July 1, 2022, subject to
3 the payment of amounts into the State and Local Sales Tax
4 Reform Fund, the Build Illinois Fund, the McCormick Place
5 Expansion Project Fund, the Illinois Tax Increment Fund, the
6 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 16% of the net revenue realized from
10 the taxes imposed on motor fuel and gasohol. Beginning July 1,
11 2022 and until July 1, 2023, subject to the payment of amounts
12 into the State and Local Sales Tax Reform Fund, the Build
13 Illinois Fund, the McCormick Place Expansion Project Fund, the
14 Illinois Tax Increment Fund, the Energy Infrastructure Fund,
15 and the Tax Compliance and Administration Fund as provided in
16 this Section, the Department shall pay each month into the
17 Road Fund the amount estimated to represent 32% of the net
18 revenue realized from the taxes imposed on motor fuel and
19 gasohol. Beginning July 1, 2023 and until July 1, 2024,
20 subject to the payment of amounts into the State and Local
21 Sales Tax Reform Fund, the Build Illinois Fund, the McCormick
22 Place Expansion Project Fund, the Illinois Tax Increment Fund,
23 the 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 State and Local Sales Tax Reform Fund, the Build
4 Illinois Fund, the McCormick Place Expansion Project Fund, the
5 Illinois Tax Increment Fund, the Energy Infrastructure Fund,
6 and the Tax Compliance and Administration Fund as provided in
7 this Section, the Department shall pay each month into the
8 Road Fund the amount estimated to represent 64% of the net
9 revenue realized from the taxes imposed on motor fuel and
10 gasohol. Beginning on July 1, 2025, subject to the payment of
11 amounts into the State and Local Sales Tax Reform Fund, the
12 Build Illinois Fund, the McCormick Place Expansion Project
13 Fund, the Illinois Tax Increment Fund, the Energy
14 Infrastructure Fund, and the Tax Compliance and Administration
15 Fund as provided in this Section, the Department shall pay
16 each month into the Road Fund the amount estimated to
17 represent 80% of the net revenue realized from the taxes
18 imposed on motor fuel and gasohol. As used in this paragraph
19 "motor fuel" has the meaning given to that term in Section 1.1
20 of the Motor Fuel Tax Law, and "gasohol" has the meaning given
21 to that term in Section 3-40 of this Act.

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

1 accordance with Section 8a of the State Finance Act.

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

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

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

20 (Source: P.A. 101-10, Article 15, Section 15-10, eff. 6-5-19;
21 101-10, Article 25, Section 25-105, eff. 6-5-19; 101-27, eff.
22 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
23 101-636, eff. 6-10-20; 102-700, Article 60, Section 60-15,
24 eff. 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;
25 102-1019, eff. 1-1-23; revised 12-13-22.)

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

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

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

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

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

25 With respect to majority blended ethanol fuel, as defined

1 in the Use Tax Act, the tax imposed by this Act does not apply
2 to the selling price of property transferred as an incident to
3 the sale of service on or after July 1, 2003 and on or before
4 December 31, 2023 but applies to 100% of the selling price
5 thereafter.

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

22 With respect to biodiesel, as defined in the Use Tax Act,
23 and biodiesel blends, as defined in the Use Tax Act, with more
24 than 10% but no more than 99% biodiesel, the tax imposed by
25 this Act does not apply to the proceeds of the selling price of
26 property transferred as an incident to the sale of service on

1 or after July 1, 2003 and on or before December 31, 2023. On
2 and after January 1, 2024 and on or before December 31, 2030,
3 the taxation of biodiesel, renewable diesel, and biodiesel
4 blends shall be as provided in Section 3-5.1 of the Use Tax
5 Act.

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

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

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

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

24 The tax shall also be imposed at the rate of 1% on
25 prescription and nonprescription medicines, drugs, medical
26 appliances, products classified as Class III medical devices

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

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

25 Until August 1, 2009, and notwithstanding any other
26 provisions of this Act, "food for human consumption that is to

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

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

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

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

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

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

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

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

21 Beginning July 1, 2023, in addition to all other rates of
22 tax imposed under this Act, a surcharge of 1% is imposed on the
23 selling price of firearm ammunition. The surcharge shall not
24 apply to firearm ammunition purchased by a law enforcement
25 officer or a law enforcement agency. The exemption for law
26 enforcement officers and law enforcement agencies is exempt

1 from the provisions of Section 3-75.

2 As used in this Section:

3 "Firearm ammunition" has the meaning given to that
4 term under Section 31A-0.1 of the Criminal Code of 2012.

5 "Law enforcement agency" means an agency of this State
6 or unit of local government which is vested by law or
7 ordinance with the duty to maintain public order and to
8 enforce criminal laws or ordinances.

9 "Law enforcement officer" means any person employed by
10 a State, county, or municipality as a policeman, peace
11 officer, or in a like position involving the enforcement
12 of the law and protection of public interest at the risk of
13 the person's life.

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

21 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;
22 102-4, eff. 4-27-21; 102-16, eff. 6-17-21; 102-700, Article
23 20, Section 20-10, eff. 4-19-22; 102-700, Article 60, Section
24 60-20, eff. 4-19-22; revised 6-1-22.)

25 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

1 Sec. 9. Each serviceman required or authorized to collect
2 the tax herein imposed shall pay to the Department the amount
3 of such tax (except as otherwise provided) at the time when he
4 is required to file his return for the period during which such
5 tax was collected, less a discount of 2.1% prior to January 1,
6 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
7 year, whichever is greater, which is allowed to reimburse the
8 serviceman for expenses incurred in collecting the tax,
9 keeping records, preparing and filing returns, remitting the
10 tax and supplying data to the Department on request. When
11 determining the discount allowed under this Section,
12 servicemen shall include the amount of tax that would have
13 been due at the 1% rate but for the 0% rate imposed under this
14 amendatory Act of the 102nd General Assembly. The discount
15 under this Section is not allowed for the 1.25% portion of
16 taxes paid on aviation fuel that is subject to the revenue use
17 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The
18 discount allowed under this Section is allowed only for
19 returns that are filed in the manner required by this Act. The
20 Department may disallow the discount for servicemen whose
21 certificate of registration is revoked at the time the return
22 is filed, but only if the Department's decision to revoke the
23 certificate of registration has become final. A serviceman
24 need not remit that part of any tax collected by him to the
25 extent that he is required to pay and does pay the tax imposed
26 by the Service Occupation Tax Act with respect to his sale of

1 service involving the incidental transfer by him of the same
2 property.

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

1 the amount of tax that would have been due on the items listed
2 in the previous sentence but for the 0% rate imposed under this
3 amendatory Act of the 102nd General Assembly.

4 On and after January 1, 2018, with respect to servicemen
5 whose annual gross receipts average \$20,000 or more, all
6 returns required to be filed pursuant to this Act shall be
7 filed electronically. Servicemen who demonstrate that they do
8 not have access to the Internet or demonstrate hardship in
9 filing electronically may petition the Department to waive the
10 electronic filing requirement.

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 business as a serviceman in this
21 State;
- 22 3. The total amount of taxable receipts received by
23 him during the preceding calendar month, including
24 receipts from charge and time sales, but less all
25 deductions allowed by law;
- 26 4. The amount of credit provided in Section 2d of this

1 Act;

2 5. The amount of tax due;

3 5-5. The signature of the taxpayer; and

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

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

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

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

1 by electronic means in the manner and form required by the
2 Department.

3 Beginning October 1, 1993, a taxpayer who has an average
4 monthly tax liability of \$150,000 or more shall make all
5 payments required by rules of the Department by electronic
6 funds transfer. Beginning October 1, 1994, a taxpayer who has
7 an average monthly tax liability of \$100,000 or more shall
8 make all payments required by rules of the Department by
9 electronic funds transfer. Beginning October 1, 1995, a
10 taxpayer who has an average monthly tax liability of \$50,000
11 or more shall make all payments required by rules of the
12 Department by electronic funds transfer. Beginning October 1,
13 2000, a taxpayer who has an annual tax liability of \$200,000 or
14 more shall make all payments required by rules of the
15 Department by electronic funds transfer. The term "annual tax
16 liability" shall be the sum of the taxpayer's liabilities
17 under this Act, and under all other State and local occupation
18 and use tax laws administered by the Department, for the
19 immediately preceding calendar year. The term "average monthly
20 tax liability" means 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 divided by 12. Beginning
24 on October 1, 2002, a taxpayer who has a tax liability in the
25 amount set forth in subsection (b) of Section 2505-210 of the
26 Department of Revenue Law shall make all payments required by

1 rules of the Department by electronic funds transfer.

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

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

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

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

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

1 January 20 of the following year.

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

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

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

18 Where a serviceman collects the tax with respect to the
19 selling price of property which he sells and the purchaser
20 thereafter returns such property and the serviceman refunds
21 the selling price thereof to the purchaser, such serviceman
22 shall also refund, to the purchaser, the tax so collected from
23 the purchaser. When filing his return for the period in which
24 he refunds such tax to the purchaser, the serviceman may
25 deduct the amount of the tax so refunded by him to the
26 purchaser from any other Service Use Tax, Service Occupation

1 Tax, retailers' occupation tax or use tax which such
2 serviceman may be required to pay or remit to the Department,
3 as shown by such return, provided that the amount of the tax to
4 be deducted shall previously have been remitted to the
5 Department by such serviceman. If the serviceman shall not
6 previously have remitted the amount of such tax to the
7 Department, he shall be entitled to no deduction hereunder
8 upon refunding such tax to the purchaser.

9 Any serviceman filing a return hereunder shall also
10 include the total tax upon the selling price of tangible
11 personal property purchased for use by him as an incident to a
12 sale of service, and such serviceman shall remit the amount of
13 such tax to the Department when filing such return.

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

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

25 Beginning January 1, 1990, each month the Department shall
26 pay into the State and Local Tax Reform Fund, a special fund in

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

3 Beginning January 1, 1990, each month the Department shall
4 pay into the State and Local Sales Tax Reform Fund 20% of the
5 net revenue realized for the preceding month from the 6.25%
6 general rate on transfers of tangible personal property, other
7 than (i) tangible personal property which is purchased outside
8 Illinois at retail from a retailer and which is titled or
9 registered by an agency of this State's government and (ii)
10 aviation fuel sold on or after December 1, 2019. This
11 exception for aviation fuel only applies for so long as the
12 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
13 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 Fuel 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.

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

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

26 Beginning July 1, 2015, of the remainder of the moneys

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

5 Beginning July 1, 2023, the Department shall pay into the
6 Mental Health Services Fund 100% of the net revenue realized
7 for the preceding month from the 1% surcharge on the selling
8 price of firearm ammunition.

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

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

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

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

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

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

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 the Use Tax Act.

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

24 As soon as possible after the first day of each month, upon
25 certification of the Department of Revenue, the Comptroller
26 shall order transferred and the Treasurer shall transfer from

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

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

9 (Source: P.A. 101-10, Article 15, Section 15-15, eff. 6-5-19;
10 101-10, Article 25, Section 25-110, eff. 6-5-19; 101-27, eff.
11 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
12 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

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

15 (35 ILCS 115/3-10) (from Ch. 120, par. 439.103-10)

16 Sec. 3-10. Rate of tax. Unless otherwise provided in this
17 Section, the tax imposed by this Act is at the rate of 6.25% of
18 the "selling price", as defined in Section 2 of the Service Use
19 Tax Act, of the tangible personal property. For the purpose of
20 computing this tax, in no event shall the "selling price" be
21 less than the cost price to the serviceman of the tangible
22 personal property transferred. The selling price of each item
23 of tangible personal property transferred as an incident of a
24 sale of service may be shown as a distinct and separate item on

1 the serviceman's billing to the service customer. If the
2 selling price is not so shown, the selling price of the
3 tangible personal property is deemed to be 50% of the
4 serviceman's entire billing to the service customer. When,
5 however, a serviceman contracts to design, develop, and
6 produce special order machinery or equipment, the tax imposed
7 by this Act shall be based on the serviceman's cost price of
8 the tangible personal property transferred incident to the
9 completion of the contract.

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

14 With respect to gasohol, as defined in the Use Tax Act, the
15 tax imposed by this Act shall apply to (i) 70% of the cost
16 price of property transferred as an incident to the sale of
17 service on or after January 1, 1990, and before July 1, 2003,
18 (ii) 80% of the selling price of property transferred as an
19 incident to the sale of service on or after July 1, 2003 and on
20 or before July 1, 2017, and (iii) 100% of the cost price
21 thereafter. If, at any time, however, the tax under this Act on
22 sales of gasohol, as defined in the Use Tax Act, is imposed at
23 the rate of 1.25%, then the tax imposed by this Act applies to
24 100% of the proceeds of sales of 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 selling price of property transferred as an incident to
2 the sale of service on or after July 1, 2003 and on or before
3 December 31, 2023 but applies to 100% of the selling price
4 thereafter.

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

21 With respect to biodiesel, as defined in the Use Tax Act,
22 and biodiesel blends, as defined in the Use Tax Act, with more
23 than 10% but no more than 99% biodiesel material, the tax
24 imposed by this Act does not apply to the proceeds of the
25 selling price of property transferred as an incident to the
26 sale of service on or after July 1, 2003 and on or before

1 December 31, 2023. On and after January 1, 2024 and on or
2 before December 31, 2030, the taxation of biodiesel, renewable
3 diesel, and biodiesel blends shall be as provided in Section
4 3-5.1 of the Use Tax Act.

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

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

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

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

22 The tax shall also be imposed at the rate of 1% on
23 prescription and nonprescription medicines, drugs, medical
24 appliances, products classified as Class III medical devices
25 by the United States Food and Drug Administration that are
26 used for cancer treatment pursuant to a prescription, as well

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

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

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

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

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

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

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

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

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

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

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

19 Beginning July 1, 2023, in addition to all other rates of
20 tax imposed under this Act, a surcharge of 1% is imposed on the
21 selling price of firearm ammunition. The surcharge shall not
22 apply to firearm ammunition purchased by a law enforcement
23 officer or a law enforcement agency. The exemption for law
24 enforcement officers and law enforcement agencies is exempt
25 from the provisions of Section 3-75.

26 As used in this Section:

1 "Firearm ammunition" has the meaning given to that
2 term under Section 31A-0.1 of the Criminal Code of 2012.

3 "Law enforcement agency" means an agency of this State
4 or unit of local government which is vested by law or
5 ordinance with the duty to maintain public order and to
6 enforce criminal laws or ordinances.

7 "Law enforcement officer" means any person employed by
8 a State, county, or municipality as a policeman, peace
9 officer, or in a like position involving the enforcement
10 of the law and protection of public interest at the risk of
11 the person's life.

12 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;
13 102-4, eff. 4-27-21; 102-16, eff. 6-17-21; 102-700, Article
14 20, Section 20-15, eff. 4-19-22; 102-700, Article 60, Section
15 60-25, eff. 4-19-22; revised 6-1-22.)

16 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

1 data to the Department on request. When determining the
2 discount allowed under this Section, servicemen shall include
3 the amount of tax that would have been due at the 1% rate but
4 for the 0% rate imposed under this amendatory Act of the 102nd
5 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. The discount allowed under this
9 Section is allowed only for returns that are filed in the
10 manner required by this Act. The Department may disallow the
11 discount for servicemen whose certificate of registration is
12 revoked at the time the return is filed, but only if the
13 Department's decision to revoke the certificate of
14 registration has become final.

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

23 Except as provided hereinafter in this Section, on or
24 before the twentieth day of each calendar month, such
25 serviceman shall file a return for the preceding calendar
26 month in accordance with reasonable rules and regulations to

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

24 On and after January 1, 2018, with respect to servicemen
25 whose annual gross receipts average \$20,000 or more, all
26 returns required to be filed pursuant to this Act shall be

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

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

26 Each serviceman required or authorized to collect the tax

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

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

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

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

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

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

1 October, November and December of a given year being due by
2 January 20 of the following year.

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

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

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

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

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

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

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

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

1 payments in the manner authorized by the Department.

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

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

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

1 the return information required by all said Acts on the one
2 form.

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

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

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

18 Beginning August 1, 2000, each month the Department shall
19 pay into the County and Mass Transit District Fund 20% of the
20 net revenue realized for the preceding month from the 1.25%
21 rate on the selling price of motor fuel and gasohol.

22 Beginning January 1, 1990, each month the Department shall
23 pay into the Local Government Tax Fund 16% of the revenue
24 realized for the preceding month from the 6.25% general rate
25 on transfers of tangible personal property other than aviation
26 fuel sold on or after December 1, 2019. This exception for

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

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

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

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

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

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

21 Beginning July 1, 2023, the Department shall pay into the
22 Mental Health Services Fund 100% of the net revenue realized
23 for the preceding month from the 1% surcharge on the selling
24 price of firearm ammunition.

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

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

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

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

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

25 Fiscal Year

Total Deposit

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

26 Subject to payment of amounts into the Build Illinois Fund

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

26 The chief executive officer, proprietor, owner or highest

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

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

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

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

23 For greater simplicity of administration, it shall be
24 permissible for manufacturers, importers and wholesalers whose
25 products are sold by numerous servicemen in Illinois, and who
26 wish to do so, to assume the responsibility for accounting and

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

5 (Source: P.A. 101-10, Article 15, Section 15-20, eff. 6-5-19;
6 101-10, Article 25, Section 25-115, 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, eff. 4-19-22.)

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

11 (35 ILCS 120/2-10)

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

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

20 Beginning on August 6, 2010 through August 15, 2010, and
21 beginning again on August 5, 2022 through August 14, 2022,
22 with respect to sales tax holiday items as defined in Section
23 2-8 of this Act, the tax is imposed at the rate of 1.25%.

24 Within 14 days after July 1, 2000 (the effective date of

1 ~~Public Act 91-872) this amendatory Act of the 91st General~~
2 ~~Assembly~~, each retailer of motor fuel and gasohol shall cause
3 the following notice to be posted in a prominently visible
4 place on each retail dispensing device that is used to
5 dispense motor fuel or gasohol in the State of Illinois: "As of
6 July 1, 2000, the State of Illinois has eliminated the State's
7 share of sales tax on motor fuel and gasohol through December
8 31, 2000. The price on this pump should reflect the
9 elimination of the tax." The notice shall be printed in bold
10 print on a sign that is no smaller than 4 inches by 8 inches.
11 The sign shall be clearly visible to customers. Any retailer
12 who fails to post or maintain a required sign through December
13 31, 2000 is guilty of a petty offense for which the fine shall
14 be \$500 per day per each retail premises where a violation
15 occurs.

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

26 With respect to majority blended ethanol fuel, as defined

1 in the Use Tax Act, the tax imposed by this Act does not apply
2 to the proceeds of sales made on or after July 1, 2003 and on
3 or before December 31, 2023 but applies to 100% of the proceeds
4 of sales made thereafter.

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

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

1 shall be as provided in Section 3-5.1 of the Use Tax Act.

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

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

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

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

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

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

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

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

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

1 Beginning on January 1, 2014 (the effective date of Public
2 Act 98-122) ~~this amendatory Act of the 98th General Assembly,~~
3 "prescription and nonprescription medicines and drugs"
4 includes medical cannabis purchased from a registered
5 dispensing organization under the Compassionate Use of Medical
6 Cannabis Program Act.

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

12 Beginning July 1, 2023, in addition to all other rates of
13 tax imposed under this Act, a surcharge of 1% is imposed on the
14 selling price of firearm ammunition. The surcharge shall not
15 apply to firearm ammunition purchased by a law enforcement
16 officer or a law enforcement agency. The exemption for law
17 enforcement officers and law enforcement agencies is exempt
18 from the provisions of Section 2-70.

19 As used in this Section:

20 "Firearm ammunition" has the meaning given to that
21 term under Section 31A-0.1 of the Criminal Code of 2012.

22 "Law enforcement agency" means an agency of this State
23 or unit of local government which is vested by law or
24 ordinance with the duty to maintain public order and to
25 enforce criminal laws or ordinances.

26 "Law enforcement officer" means any person employed by

1 a State, county, or municipality as a policeman, peace
2 officer, or in a like position involving the enforcement
3 of the law and protection of public interest at the risk of
4 the person's life.

5 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;
6 102-4, eff. 4-27-21; 102-700, Article 20, Section 20-20, eff.
7 4-19-22; 102-700, Article 60, Section 60-30, eff. 4-19-22;
8 102-700, Article 65, Section 65-10, eff. 4-19-22; revised
9 6-1-22.)

10 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

16 1. The name of the seller;

17 2. His residence address and the address of his
18 principal place of business and the address of the
19 principal place of business (if that is a different
20 address) from which he engages in the business of selling
21 tangible personal property at retail in this State;

22 3. Total amount of receipts received by him during the
23 preceding calendar month or quarter, as the case may be,
24 from sales of tangible personal property, and from
25 services furnished, by him during such preceding calendar

1 month or quarter;

2 4. Total amount received by him during the preceding
3 calendar month or quarter on charge and time sales of
4 tangible personal property, and from services furnished,
5 by him prior to the month or quarter for which the return
6 is filed;

7 5. Deductions allowed by law;

8 6. Gross receipts which were received by him during
9 the preceding calendar month or quarter and upon the basis
10 of which the tax is imposed, including gross receipts on
11 food for human consumption that is to be consumed off the
12 premises where it is sold (other than alcoholic beverages,
13 food consisting of or infused with adult use cannabis,
14 soft drinks, and food that has been prepared for immediate
15 consumption) which were received during the preceding
16 calendar month or quarter and upon which tax would have
17 been due but for the 0% rate imposed under Public Act
18 102-700 ~~this amendatory Act of the 102nd General Assembly;~~

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

21 8. The amount of tax due, including the amount of tax
22 that would have been due on food for human consumption
23 that is to be consumed off the premises where it is sold
24 (other than alcoholic beverages, food consisting of or
25 infused with adult use cannabis, soft drinks, and food
26 that has been prepared for immediate consumption) but for

1 the 0% rate imposed under Public Act 102-700 ~~this~~
2 ~~amendatory Act of the 102nd General Assembly;~~

3 9. The signature of the taxpayer; and

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

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

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

26 Each return shall be accompanied by the statement of

1 prepaid tax issued pursuant to Section 2e for which credit is
2 claimed.

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

24 The Department may require returns to be filed on a
25 quarterly basis. If so required, a return for each calendar
26 quarter shall be filed on or before the twentieth day of the

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

5 1. The name of the seller;

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

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

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

16 5. The amount of tax due; and

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

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

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

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

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

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

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

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

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

4 Beginning October 1, 1993, a taxpayer who has an average
5 monthly tax liability of \$150,000 or more shall make all
6 payments required by rules of the Department by electronic
7 funds transfer. Beginning October 1, 1994, a taxpayer who has
8 an average monthly tax liability of \$100,000 or more shall
9 make all payments required by rules of the Department by
10 electronic funds transfer. Beginning October 1, 1995, a
11 taxpayer who has an average monthly tax liability of \$50,000
12 or more shall make all payments required by rules of the
13 Department by electronic funds transfer. Beginning October 1,
14 2000, a taxpayer who has an annual tax liability of \$200,000 or
15 more shall make all payments required by rules of the
16 Department by electronic funds transfer. The term "annual tax
17 liability" shall be the sum of the taxpayer's liabilities
18 under this Act, and under all other State and local occupation
19 and use tax laws administered by the Department, for the
20 immediately preceding calendar year. The term "average monthly
21 tax liability" shall be the sum of the taxpayer's liabilities
22 under this Act, and under all other State and local occupation
23 and use tax laws administered by the Department, for the
24 immediately preceding calendar year divided by 12. Beginning
25 on October 1, 2002, a taxpayer who has a tax liability in the
26 amount set forth in subsection (b) of Section 2505-210 of the

1 Department of Revenue Law shall make all payments required by
2 rules of the Department by electronic funds transfer.

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

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

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

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

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

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

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

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

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

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

26 Where the same person has more than one business

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

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

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

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

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

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

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

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

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

25 With each such transaction reporting return, the retailer
26 shall remit the proper amount of tax due (or shall submit

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

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

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

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

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

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

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

1 of the limited liability company.

2 Except as provided in this Section, the retailer filing
3 the return under this Section shall, at the time of filing such
4 return, pay to the Department the amount of tax imposed by this
5 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
6 on and after January 1, 1990, or \$5 per calendar year,
7 whichever is greater, which is allowed to reimburse the
8 retailer for the expenses incurred in keeping records,
9 preparing and filing returns, remitting the tax and supplying
10 data to the Department on request. On and after January 1,
11 2021, a certified service provider, as defined in the Leveling
12 the Playing Field for Illinois Retail Act, filing the return
13 under this Section on behalf of a remote retailer shall, at the
14 time of such return, pay to the Department the amount of tax
15 imposed by this Act less a discount of 1.75%. A remote retailer
16 using a certified service provider to file a return on its
17 behalf, as provided in the Leveling the Playing Field for
18 Illinois Retail Act, is not eligible for the discount. When
19 determining the discount allowed under this Section, retailers
20 shall include the amount of tax that would have been due at the
21 1% rate but for the 0% rate imposed under Public Act 102-700
22 ~~this amendatory Act of the 102nd General Assembly~~. When
23 determining the discount allowed under this Section, retailers
24 shall include the amount of tax that would have been due at the
25 6.25% rate but for the 1.25% rate imposed on sales tax holiday
26 items under Public Act 102-700 ~~this amendatory Act of the~~

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

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

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

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

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

1 The Department shall change such taxpayer's reporting status
2 unless it finds that such change is seasonal in nature and not
3 likely to be long term. Quarter monthly payment status shall
4 be determined under this paragraph as if the rate reduction to
5 0% in Public Act 102-700 ~~this amendatory Act of the 102nd~~
6 ~~General Assembly~~ on 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) had not occurred. For quarter monthly
11 payments due under this paragraph on or after July 1, 2023 and
12 through June 30, 2024, "25% of the taxpayer's liability for
13 the same calendar month of the preceding year" shall be
14 determined as if the rate reduction to 0% in Public Act 102-700
15 ~~this amendatory Act of the 102nd General Assembly~~ had not
16 occurred. Quarter monthly payment status shall be determined
17 under this paragraph as if the rate reduction to 1.25% in
18 Public Act 102-700 ~~this amendatory Act of the 102nd General~~
19 ~~Assembly~~ on sales tax holiday items had not occurred. For
20 quarter monthly payments due on or after July 1, 2023 and
21 through June 30, 2024, "25% of the taxpayer's liability for
22 the same calendar month of the preceding year" shall be
23 determined as if the rate reduction to 1.25% in Public Act
24 102-700 ~~this amendatory Act of the 102nd General Assembly~~ on
25 sales tax holiday items had not occurred. If any such quarter
26 monthly payment is not paid at the time or in the amount

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

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

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

21 The provisions of this paragraph apply on and after
22 October 1, 2001. Without regard to whether a taxpayer is
23 required to make quarter monthly payments as specified above,
24 any taxpayer who is required by Section 2d of this Act to
25 collect and remit prepaid taxes and has collected prepaid
26 taxes that average in excess of \$20,000 per month during the

1 preceding 4 complete calendar quarters shall file a return
2 with the Department as required by Section 2f and shall make
3 payments to the Department on or before the 7th, 15th, 22nd and
4 last day of the month during which the liability is incurred.
5 Each payment shall be in an amount equal to 22.5% of the
6 taxpayer's actual liability for the month or 25% of the
7 taxpayer's liability for the same calendar month of the
8 preceding year. The amount of the quarter monthly payments
9 shall be credited against the final tax liability of the
10 taxpayer's return for that month filed under this Section or
11 Section 2f, as the case may be. Once applicable, the
12 requirement of the making of quarter monthly payments to the
13 Department pursuant to this paragraph shall continue until the
14 taxpayer's average monthly prepaid tax collections during the
15 preceding 4 complete calendar quarters (excluding the month of
16 highest liability and the month of lowest liability) is less
17 than \$19,000 or until such taxpayer's average monthly
18 liability to the Department as computed for each calendar
19 quarter of the 4 preceding complete calendar quarters is less
20 than \$20,000. If any such quarter monthly payment is not paid
21 at the time or in the amount required, the taxpayer shall be
22 liable for penalties and interest on such difference, except
23 insofar as the taxpayer has previously made payments for that
24 month in excess of the minimum payments previously due.

25 If any payment provided for in this Section exceeds the
26 taxpayer's liabilities under this Act, the Use Tax Act, the

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

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

26 Beginning January 1, 1990, each month the Department shall

1 pay into the Local Government Tax Fund, a special fund in the
2 State treasury which is hereby created, the net revenue
3 realized for the preceding month from the 1% tax imposed under
4 this Act.

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

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

22 Beginning January 1, 1990, each month the Department shall
23 pay into the Local Government Tax Fund 16% of the net revenue
24 realized for the preceding month from the 6.25% general rate
25 on the selling price of tangible personal property other than
26 aviation fuel sold on or after December 1, 2019. This

1 exception for aviation fuel only applies for so long as the
2 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
3 47133 are binding on the State.

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

16 Beginning August 1, 2000, each month the Department shall
17 pay into the Local Government Tax Fund 80% of the net revenue
18 realized for the preceding month from the 1.25% rate on the
19 selling price of motor fuel and gasohol. If, in any month, the
20 tax on sales tax holiday items, as defined in Section 2-8, is
21 imposed at the rate of 1.25%, then the Department shall pay 80%
22 of the net revenue realized for that month from the 1.25% rate
23 on the selling price of sales tax holiday items into the Local
24 Government Tax Fund.

25 Beginning October 1, 2009, each month the Department shall
26 pay into the Capital Projects Fund an amount that is equal to

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

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

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

1 payment by the fund and the average monthly revenues deposited
2 into the fund, excluding payments made pursuant to this
3 paragraph.

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

9 Beginning July 1, 2023, the Department shall pay into the
10 Mental Health Services Fund 100% of the net revenue realized
11 for the preceding month from the 1% surcharge on the selling
12 price of firearm ammunition.

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

1 Reform Fund shall be less than the Annual Specified Amount (as
2 hereinafter defined), an amount equal to the difference shall
3 be immediately paid into the Build Illinois Fund from other
4 moneys received by the Department pursuant to the Tax Acts;
5 the "Annual Specified Amount" means the amounts specified
6 below for fiscal years 1986 through 1993:

7	Fiscal Year	Annual Specified Amount
8	1986	\$54,800,000
9	1987	\$76,650,000
10	1988	\$80,480,000
11	1989	\$88,510,000
12	1990	\$115,330,000
13	1991	\$145,470,000
14	1992	\$182,730,000
15	1993	\$206,520,000;

16 and means the Certified Annual Debt Service Requirement (as
17 defined in Section 13 of the Build Illinois Bond Act) or the
18 Tax Act Amount, whichever is greater, for fiscal year 1994 and
19 each fiscal year thereafter; and further provided, that if on
20 the last business day of any month the sum of (1) the Tax Act
21 Amount required to be deposited into the Build Illinois Bond
22 Account in the Build Illinois Fund during such month and (2)
23 the amount transferred to the Build Illinois Fund from the
24 State and Local Sales Tax Reform Fund shall have been less than
25 1/12 of the Annual Specified Amount, an amount equal to the
26 difference shall be immediately paid into the Build Illinois

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

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

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

25	Fiscal Year	Total Deposit
26	1993	\$0

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

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

18 and

19 each fiscal year

20 thereafter that bonds

21 are outstanding under

22 Section 13.2 of the

23 Metropolitan Pier and

24 Exposition Authority Act,

25 but not after fiscal year 2060.

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

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

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

26 Subject to payment of amounts into the Build Illinois Fund

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

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

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

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

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

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

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

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

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

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

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

9 Of the remainder of the moneys received by the Department
10 pursuant to this Act, 75% thereof shall be paid into the State
11 treasury ~~Treasury~~ and 25% shall be reserved in a special
12 account and used only for the transfer to the Common School
13 Fund as part of the monthly transfer from the General Revenue
14 Fund in accordance with Section 8a of the State 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 retailer'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 retailer shall attach to his annual return a
26 schedule showing a reconciliation of the 2 amounts and the

1 reasons for the difference. The retailer's annual return to
2 the Department shall also disclose the cost of goods sold by
3 the retailer during the year covered by such return, opening
4 and closing inventories of such goods for such year, costs of
5 goods used from stock or taken from stock and given away by the
6 retailer during such year, payroll information of the
7 retailer'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 retailer as provided for in
11 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 provisions of this Section concerning the filing of an
8 annual information return do not apply to a retailer who is not
9 required to file an income tax return with the United States
10 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, manufacturers,
23 importers and wholesalers whose products are sold at retail in
24 Illinois by numerous retailers, and who wish to do so, may
25 assume the responsibility for accounting and paying to the
26 Department all tax accruing under this Act with respect to

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

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

20 Any person engaged in the business of selling tangible
21 personal property at retail as a concessionaire or other type
22 of seller at the Illinois State Fair, county fairs, art shows,
23 flea markets and similar exhibitions or events, or any
24 transient merchants, as defined by Section 2 of the Transient
25 Merchant Act of 1987, may be required to make a daily report of
26 the amount of such sales to the Department and to make a daily

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

14 (Source: P.A. 101-10, Article 15, Section 15-25, eff. 6-5-19;
15 101-10, Article 25, Section 25-120, eff. 6-5-19; 101-27, eff.
16 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
17 101-636, eff. 6-10-20; 102-634, eff. 8-27-21; 102-700, Article
18 60, Section 60-30, eff. 4-19-22; 102-700, Article 65, Section
19 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff.
20 1-1-23; revised 12-13-22.)

21 Section 99. Effective date. This Act takes effect upon
22 becoming law.