



Sen. Adriane Johnson

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10300HB3856sam001

LRB103 30981 RJT 61863 a

1 AMENDMENT TO HOUSE BILL 3856

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 3856 as follows:

3 on page 1, immediately below line 3, by inserting the  
4 following:

5 "ARTICLE 1."; and

6 on page 1, line 4, by replacing "Section 5" with "Section 1-5";  
7 and

8 on page 6, line 5, by replacing "Section 10" with "Section  
9 1-10"; and

10 on page 6, line 7, by replacing "Section 15" with "Section  
11 1-15"; and

12 on page 9, line 13, by replacing "Section 20" with "Section

1 1-20"; and

2 on page 12, line 23, by replacing "Section 25" with "Section  
3 1-25"; and

4 on page 14, line 9, by replacing "Section 30" with "Section  
5 1-30"; and

6 on page 16, line 4, by replacing "Section 35" with "Section  
7 1-35"; and

8 on page 16, line 7, by replacing "Section 40" with "Section  
9 1-40"; and

10 on page 21, line 8, by replacing "Section 45" with "Section  
11 1-45"; and

12 on page 21, line 10, by replacing "Section 50" with "Section  
13 1-50"; and

14 on page 22, line 13, by replacing "Section 55" with "Section  
15 1-55"; and

16 on page 29, line 11, by replacing "Section 60" with "Section  
17 1-60"; and

1 on page 29, line 14, by replacing "Section 65" with "Section  
2 1-65"; and

3 on page 29, line 16, by replacing "Section 70" with "Section  
4 1-70"; and

5 on page 31, line 4, by replacing "Section 75" with "Section  
6 1-75"; and

7 on page 32, line 8, by replacing "Section 80" with "Section  
8 1-80"; and

9 on page 33, line 16, by replacing "Section 85" with "Section  
10 1-85"; and

11 on page 35, line 9, by replacing "Section 90" with "Section  
12 1-90"; and

13 on page 37, line 11, by replacing "Section 95" with "Section  
14 1-95"; and

15 on page 47, line 14, by replacing "Section 100" with "Section  
16 1-100"; and

17 on page 54, immediately below line 18, by inserting the  
18 following:

1 "ARTICLE 2.

2 (20 ILCS 605/605-550 rep.)

3 (20 ILCS 605/605-332 rep.)

4 Section 2-10. The Department of Commerce and Economic  
5 Opportunity Law of the Civil Administrative Code of Illinois  
6 is amended by repealing Section 605-332 and 605-550.

7 (30 ILCS 105/5h rep.)

8 (30 ILCS 105/5.543 rep.)

9 (30 ILCS 105/6z-54 rep.)

10 Section 2-15. The State Finance Act is amended by  
11 repealing Sections 5h, 5.543, and 6z-54.

12 Section 2-25. The Illinois Procurement Code is amended by  
13 changing Section 25-55 as follows:

14 (30 ILCS 500/25-55)

15 Sec. 25-55. Annual reports. Every printed annual report  
16 produced by a State agency shall bear a statement indicating  
17 whether it was printed by the State of Illinois or by contract  
18 and indicating the printing cost per copy and the number of  
19 copies printed. ~~The Department of Central Management Services~~  
20 ~~shall prepare and submit to the General Assembly on the fourth~~  
21 ~~Wednesday of January in each year a report setting forth with~~

1 ~~respect to each State agency for the calendar year immediately~~  
2 ~~preceding the calendar year in which the report is filed the~~  
3 ~~total quantity of annual reports printed, the total cost, and~~  
4 ~~the cost per copy and the cost per page of the annual report of~~  
5 ~~the State agency printed during the calendar year covered by~~  
6 ~~the report.~~

7 (Source: P.A. 90-572, eff. date - See Sec. 99-5.)

8 Section 2-30. The Use Tax Act is amended by changing  
9 Section 9 as follows:

10 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

1 manner and form as required by the Department.

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

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

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

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

26 With each such transaction reporting return, the retailer

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

1 are now taxed at 6.25%.

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

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 Service 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 Service Use Tax Act, the Service Occupation Tax Act, and  
20 the Retailers' Occupation Tax Act shall not exceed \$18,000,000  
21 in any State fiscal year. As used in this paragraph, the  
22 "average monthly deficit" shall be equal to the difference  
23 between the average monthly claims for payment by the fund and  
24 the average monthly revenues deposited into the fund,  
25 excluding payments made pursuant to this paragraph.

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

1 Downstate Public Transportation Act.

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

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

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

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

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

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

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

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

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

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

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

10 (Source: P.A. 101-10, Article 15, Section 15-10, eff. 6-5-19;  
11 101-10, Article 25, Section 25-105, eff. 6-5-19; 101-27, eff.  
12 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;  
13 101-636, eff. 6-10-20; 102-700, Article 60, Section 60-15,  
14 eff. 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;  
15 102-1019, eff. 1-1-23; revised 12-13-22.)

16 Section 2-40. The Service Use Tax Act is amended by  
17 changing Section 9 as follows:

18 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

19 Sec. 9. Each serviceman required or authorized to collect  
20 the tax herein imposed shall pay to the Department the amount  
21 of such tax (except as otherwise provided) at the time when he  
22 is required to file his return for the period during which such  
23 tax was collected, less a discount of 2.1% prior to January 1,  
24 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar



1 year, whichever is greater, which is allowed to reimburse the  
2 serviceman for expenses incurred in collecting the tax,  
3 keeping records, preparing and filing returns, remitting the  
4 tax and supplying data to the Department on request. When  
5 determining the discount allowed under this Section,  
6 servicemen shall include the amount of tax that would have  
7 been due at the 1% rate but for the 0% rate imposed under this  
8 amendatory Act of the 102nd General Assembly. The discount  
9 under this Section is not allowed for the 1.25% portion of  
10 taxes paid on aviation fuel that is subject to the revenue use  
11 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The  
12 discount allowed under this Section is allowed only for  
13 returns that are filed in the manner required by this Act. The  
14 Department may disallow the discount for servicemen whose  
15 certificate of registration is revoked at the time the return  
16 is filed, but only if the Department's decision to revoke the  
17 certificate of registration has become final. A serviceman  
18 need not remit that part of any tax collected by him to the  
19 extent that he is required to pay and does pay the tax imposed  
20 by the Service Occupation Tax Act with respect to his sale of  
21 service involving the incidental transfer by him of the same  
22 property.

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. Such return shall be filed  
2 on a form prescribed by the Department and shall contain such  
3 information as the Department may reasonably require. The  
4 return shall include the gross receipts which were received  
5 during the preceding calendar month or quarter on the  
6 following items upon which tax would have been due but for the  
7 0% rate imposed under this amendatory Act of the 102nd General  
8 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 Occupation Tax Act by an  
15 entity licensed under the Hospital Licensing Act, the Nursing  
16 Home 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 imposed by this Act on aviation fuel transferred as an  
2 incident of a sale of service in this State during the  
3 preceding calendar month shall, instead of reporting and  
4 paying tax on aviation fuel as otherwise required by this  
5 Section, report and pay such tax on a separate aviation fuel  
6 tax return. The requirements related to the return shall be as  
7 otherwise provided in this Section. Notwithstanding any other  
8 provisions of this Act to the contrary, servicemen collecting  
9 tax on aviation fuel shall file all aviation fuel tax returns  
10 and shall make all aviation fuel tax payments by electronic  
11 means 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 Beginning October 1, 1993, a taxpayer who has an average  
24 monthly tax liability of \$150,000 or more shall make all  
25 payments required by rules of the Department by electronic  
26 funds transfer. Beginning October 1, 1994, a taxpayer who has

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

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

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

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

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

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

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

1 of the following year.

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

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

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

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

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

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

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

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

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



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

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

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

24 Beginning October 1, 2009, each month the Department shall  
25 pay into the Capital Projects Fund an amount that is equal to  
26 an amount estimated by the Department to represent 80% of the

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

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

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

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

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

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

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

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

25

Fiscal Year

Total Deposit

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

25 (Source: P.A. 101-10, Article 15, Section 15-15, eff. 6-5-19;  
26 101-10, Article 25, Section 25-110, eff. 6-5-19; 101-27, eff.

1 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;  
2 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

3 Section 2-50. The Service Occupation Tax Act is amended by  
4 changing Section 9 as follows:

5 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

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

5 Where such tangible personal property is sold under a  
6 conditional sales contract, or under any other form of sale  
7 wherein the payment of the principal sum, or a part thereof, is  
8 extended beyond the close of the period for which the return is  
9 filed, the serviceman, in collecting the tax may collect, for  
10 each tax return period, only the tax applicable to the part of  
11 the selling price actually received during such tax return  
12 period.

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



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

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

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

1 the twentieth day of the following calendar month, stating:

2 1. The name of the seller;

3 2. The address of the principal place of business from  
4 which he engages in business as a serviceman in this  
5 State;

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

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

12 5. The amount of tax due;

13 5-5. The signature of the taxpayer; and

14 6. Such other reasonable information as the Department  
15 may require.

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

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

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

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

13 Prior to October 1, 2003, and on and after September 1,  
14 2004 a serviceman may accept a Manufacturer's Purchase Credit  
15 certification from a purchaser in satisfaction of Service Use  
16 Tax as provided in Section 3-70 of the Service Use Tax Act if  
17 the purchaser provides the appropriate documentation as  
18 required by Section 3-70 of the Service Use Tax Act. A  
19 Manufacturer's Purchase Credit certification, accepted prior  
20 to October 1, 2003 or on or after September 1, 2004 by a  
21 serviceman as provided in Section 3-70 of the Service Use Tax  
22 Act, may be used by that serviceman to satisfy Service  
23 Occupation Tax liability in the amount claimed in the  
24 certification, not to exceed 6.25% of the receipts subject to  
25 tax from a qualifying purchase. A Manufacturer's Purchase  
26 Credit reported on any original or amended return filed under

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

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

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

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

26 Notwithstanding any other provision in this Act concerning

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

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

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

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

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

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

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

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

1 filing his return for the period in which he refunds such tax  
2 to the purchaser, the serviceman may deduct the amount of the  
3 tax so refunded by him to the purchaser from any other Service  
4 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or  
5 Use Tax which such serviceman may be required to pay or remit  
6 to the Department, as shown by such return, provided that the  
7 amount of the tax to be deducted shall previously have been  
8 remitted to the Department by such serviceman. If the  
9 serviceman shall not previously have remitted the amount of  
10 such tax to the Department, he shall be entitled to no  
11 deduction hereunder upon refunding such tax to the purchaser.

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

19 Where the serviceman has more than one business registered  
20 with the Department under separate registrations hereunder,  
21 such serviceman shall file separate returns for each  
22 registered business.

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

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

1 pay into the County and Mass Transit District Fund 4% of the  
2 revenue realized for the preceding month from the 6.25%  
3 general rate on sales of tangible personal property other than  
4 aviation fuel sold on or after December 1, 2019. This  
5 exception for aviation fuel only applies for so long as the  
6 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
7 47133 are binding on the State.

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

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

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



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

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

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

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 Use Tax Act, the Service Use Tax  
20 Act, and the Retailers' Occupation Tax Act an amount equal to  
21 the average monthly deficit in the Underground Storage Tank  
22 Fund during the prior year, as certified annually by the  
23 Illinois Environmental Protection Agency, but the total  
24 payment into the Underground Storage Tank Fund under this Act,  
25 the Use Tax Act, the Service Use Tax Act, and the Retailers'  
26 Occupation Tax Act shall not exceed \$18,000,000 in any State

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

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

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

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

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

25 Subject to payment of amounts into the Build Illinois Fund  
26 as provided in the preceding paragraph or in any amendment

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

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

1	2007	119,000,000
2	2008	126,000,000
3	2009	132,000,000
4	2010	139,000,000
5	2011	146,000,000
6	2012	153,000,000
7	2013	161,000,000
8	2014	170,000,000
9	2015	179,000,000
10	2016	189,000,000
11	2017	199,000,000
12	2018	210,000,000
13	2019	221,000,000
14	2020	233,000,000
15	2021	300,000,000
16	2022	300,000,000
17	2023	300,000,000
18	2024	300,000,000
19	2025	300,000,000
20	2026	300,000,000
21	2027	375,000,000
22	2028	375,000,000
23	2029	375,000,000
24	2030	375,000,000
25	2031	375,000,000
26	2032	375,000,000

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

5 and

6 each fiscal year

7 thereafter that bonds

8 are outstanding under

9 Section 13.2 of the

10 Metropolitan Pier and

11 Exposition Authority Act,

12 but not after fiscal year 2060.

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

26 Subject to payment of amounts into the Capital Projects

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

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

20 ~~Subject to payment of amounts into the Build Illinois Fund~~  
21 ~~and the McCormick Place Expansion Project Fund pursuant to the~~  
22 ~~preceding paragraphs or in any amendments thereto hereafter~~  
23 ~~enacted, beginning with the receipt of the first report of~~  
24 ~~taxes paid by an eligible business and continuing for a~~  
25 ~~25 year period, the Department shall each month pay into the~~  
26 ~~Energy Infrastructure Fund 80% of the net revenue realized~~



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

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

26 Subject to payments of amounts into the Build Illinois

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

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

1 meanings provided in Section 25-10 of the Public-Private  
2 Partnership for Civic and Transit Infrastructure Project Act.

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

24 Beginning July 1, 2021 and until July 1, 2022, subject to  
25 the payment of amounts into the County and Mass Transit  
26 District Fund, the Local Government Tax Fund, the Build

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

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

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

1 Finance Act.

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

25 If the annual information return required by this Section  
26 is not filed when and as required, the taxpayer shall be liable

1 as follows:

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

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

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

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

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

17 (Source: P.A. 101-10, Article 15, Section 15-20, eff. 6-5-19;  
18 101-10, Article 25, Section 25-115, eff. 6-5-19; 101-27, eff.  
19 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;  
20 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

21 Section 2-55. The Retailers' Occupation Tax Act is amended  
22 by changing Section 3 as follows:

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

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



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

5 1. The name of the seller;

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

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

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

21 5. Deductions allowed by law;

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

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

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

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

17 9. The signature of the taxpayer; and

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

20 On and after January 1, 2018, except for returns required  
21 to be filed prior to January 1, 2023 for motor vehicles,  
22 watercraft, aircraft, and trailers that are required to be  
23 registered with an agency of this State, with respect to  
24 retailers whose annual gross receipts average \$20,000 or more,  
25 all returns required to be filed pursuant to this Act shall be  
26 filed electronically. On and after January 1, 2023, with

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

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

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

17 Prior to October 1, 2003, and on and after September 1,  
18 2004 a retailer may accept a Manufacturer's Purchase Credit  
19 certification from a purchaser in satisfaction of Use Tax as  
20 provided in Section 3-85 of the Use Tax Act if the purchaser  
21 provides the appropriate documentation as required by Section  
22 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
23 certification, accepted by a retailer prior to October 1, 2003  
24 and on and after September 1, 2004 as provided in Section 3-85  
25 of the Use Tax Act, may be used by that retailer to satisfy  
26 Retailers' Occupation Tax liability in the amount claimed in

1 the certification, not to exceed 6.25% of the receipts subject  
2 to tax from a qualifying purchase. A Manufacturer's Purchase  
3 Credit reported on any original or amended return filed under  
4 this Act after October 20, 2003 for reporting periods prior to  
5 September 1, 2004 shall be disallowed. Manufacturer's Purchase  
6 Credit reported on annual returns due on or after January 1,  
7 2005 will be disallowed for periods prior to September 1,  
8 2004. No Manufacturer's Purchase Credit may be used after  
9 September 30, 2003 through August 31, 2004 to satisfy any tax  
10 liability imposed under this Act, including any audit  
11 liability.

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

19 1. The name of the seller;

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

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

1 sales, but less all deductions allowed by law;

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

4 5. The amount of tax due; and

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

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

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

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

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

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

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

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" shall be the sum of the taxpayer's liabilities  
10 under this Act, and under all other State and local occupation  
11 and use tax laws administered by the Department, for the  
12 immediately preceding calendar year 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 Any amount which is required to be shown or reported on any  
7 return or other document under this Act shall, if such amount  
8 is not a whole-dollar amount, be increased to the nearest  
9 whole-dollar amount in any case where the fractional part of a  
10 dollar is 50 cents or more, and decreased to the nearest  
11 whole-dollar amount where the fractional part of a dollar is  
12 less than 50 cents.

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

24 If the retailer is otherwise required to file a monthly or  
25 quarterly return and if the retailer's average monthly tax  
26 liability with the Department does not exceed \$50, the

1 Department may authorize his returns to be filed on an annual  
2 basis, with the return for a given year being due by January 20  
3 of the following year.

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

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

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

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

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

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

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

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

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

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

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

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

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

26           No retailer's failure or refusal to remit tax under this

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

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

26 Refunds made by the seller during the preceding return

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

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

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

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



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

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

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

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

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

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

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

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

25 The provisions of this paragraph apply before October 1,  
26 2001. Without regard to whether a taxpayer is required to make

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

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

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



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

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

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

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

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

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

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

10           Beginning January 1, 1990, each month the Department shall  
11 pay into the Local Government Tax Fund 16% of the net revenue  
12 realized for the preceding month from the 6.25% general rate  
13 on the selling price 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           For aviation fuel sold on or after December 1, 2019, each  
19 month the Department shall pay into the State Aviation Program  
20 Fund 20% of the net revenue realized for the preceding month  
21 from the 6.25% general rate on the selling price of aviation  
22 fuel, less an amount estimated by the Department to be  
23 required for refunds of the 20% portion of the tax on aviation  
24 fuel under this Act, which amount shall be deposited into the  
25 Aviation Fuel Sales Tax Refund Fund. The Department shall only  
26 pay moneys into the State Aviation Program Fund and the

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

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

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

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

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

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

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

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

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

Fiscal Year	Annual Specified Amount
1986	\$54,800,000
1987	\$76,650,000
1988	\$80,480,000
1989	\$88,510,000
1990	\$115,330,000
1991	\$145,470,000
1992	\$182,730,000
1993	\$206,520,000;

26 and means the Certified Annual Debt Service Requirement (as

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 101-636, eff. 6-10-20; 102-634, eff. 8-27-21; 102-700, Article  
2 60, Section 60-30, eff. 4-19-22; 102-700, Article 65, Section  
3 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff.  
4 1-1-23; revised 12-13-22.)

5 Section 2-60. The Southwestern Illinois Metropolitan and  
6 Regional Planning Act is amended by changing Section 35 as  
7 follows:

8 (70 ILCS 1710/35) (from Ch. 85, par. 1185)

9 Sec. 35. At the close of each fiscal year, the Commission  
10 shall prepare a complete report of its receipts and  
11 expenditures during the fiscal year. A copy of this report  
12 shall be filed with the Governor and with the treasurer of each  
13 county included in the Metropolitan and Regional Counties  
14 Area. In addition, on or before December 31 of each even  
15 numbered year, the Commission shall prepare ~~jointly with the~~  
16 ~~Department of Commerce and Economic Opportunity,~~ a report of  
17 its activities during the biennium indicating how its funds  
18 were expended, indicating the amount of the appropriation  
19 requested for the next biennium and explaining how the  
20 appropriation will be utilized to carry out its  
21 responsibilities. A copy of this report shall be filed with  
22 the Governor, the Senate and the House of Representatives.

23 (Source: P.A. 94-793, eff. 5-19-06.)

1 (730 ILCS 5/3-5-3 rep.)

2 (730 ILCS 5/5-8-1.3 rep.)

3 Section 2-70. The Unified Code of Corrections is amended  
4 by repealing Sections 3-5-3 and 5-8-1.3.

5 Section 2-75. The Workers' Compensation Act is amended by  
6 changing Section 18.1 as follows:

7 (820 ILCS 305/18.1)

8 Sec. 18.1. Claims by former and current employees of the  
9 Commission. All claims by current and former employees and  
10 appointees of the Commission shall be assigned to a certified  
11 independent arbitrator not employed by the Commission  
12 designated by the Chairman. In preparing the roster of  
13 approved certified independent arbitrators, the Chairman shall  
14 seek the advice and recommendation of the Commission or the  
15 Workers' Compensation Advisory Board at his or her discretion.  
16 ~~The Chairman shall designate an arbitrator from a list of~~  
17 ~~approved certified arbitrators provided by the Commission~~  
18 ~~Review Board.~~ If the Chairman is the claimant, then the  
19 independent arbitrator from the approved list shall be  
20 designated by the longest serving Commissioner. The designated  
21 independent arbitrator shall have the authority of arbitrators  
22 of the Commission regarding settlement and adjudication of the  
23 claim of the current and former employees and appointees of  
24 the Commission. The decision of the independent arbitrator

1 shall become the decision of the Commission. An appeal of the  
2 independent arbitrator's decision shall be subject to judicial  
3 review in accordance with subsection (f) of Section 19.

4 (Source: P.A. 97-18, eff. 6-28-11.)

5 (820 ILCS 305/14.1 rep.)

6 Section 2-80. The Workers' Compensation Act is amended by  
7 repealing Section 14.1.

8 ARTICLE 3.

9 Section 3-5. The Department of Agriculture Law of the  
10 Civil Administrative Code of Illinois is amended by changing  
11 Section 205-40 as follows:

12 (20 ILCS 205/205-40) (was 20 ILCS 205/40.31)

13 Sec. 205-40. Export consulting service and standards. The  
14 Department and, upon request, the ~~in cooperation with the~~  
15 Department of Commerce and Economic Opportunity, shall (1)  
16 provide a consulting service to those who desire to export  
17 farm products, commodities, and supplies and guide them in  
18 their efforts to improve trade relations; (2) cooperate with  
19 agencies and instrumentalities of the federal government to  
20 develop export grade standards for farm products, commodities,  
21 and supplies produced in Illinois and adopt reasonable rules  
22 and regulations to ensure that exports of those products,



1 commodities, and supplies comply with those standards; (3)  
2 upon request and after inspection of any such farm product,  
3 commodity, or supplies, certify compliance or noncompliance  
4 with those standards; (4) provide an informational program to  
5 existing and potential foreign importers of farm products,  
6 commodities, and supplies; (5) qualify for U. S. Department of  
7 Agriculture matching funds for overseas promotion of farm  
8 products, commodities, and supplies according to the federal  
9 requirements regarding State expenditures that are eligible  
10 for matching funds; and (6) provide a consulting service to  
11 persons who desire to export processed or value-added  
12 agricultural products and assist those persons in ascertaining  
13 legal and regulatory restrictions and market preferences that  
14 affect the sale of value-added agricultural products in  
15 foreign markets.

16 (Source: P.A. 100-110, eff. 8-15-17.)

17 (20 ILCS 605/605-820 rep.)

18 Section 3-10. The Department of Commerce and Economic  
19 Opportunity Law of the Civil Administrative Code of Illinois  
20 is amended by repealing Section 605-820.

21 (20 ILCS 630/3 rep.)

22 (20 ILCS 630/5 rep.)

23 Section 3-22. The Illinois Emergency Employment  
24 Development Act is amended by repealing Sections 3 and 5.

1 Section 3-25. The Renewable Energy, Energy Efficiency, and  
2 Coal Resources Development Law of 1997 is amended by changing  
3 Section 6-6 as follows:

4 (20 ILCS 687/6-6)

5 (Section scheduled to be repealed on December 31, 2025)

6 Sec. 6-6. Energy efficiency program.

7 (a) For the year beginning January 1, 1998, and thereafter  
8 as provided in this Section, each electric utility as defined  
9 in Section 3-105 of the Public Utilities Act and each  
10 alternative retail electric supplier as defined in Section  
11 16-102 of the Public Utilities Act supplying electric power  
12 and energy to retail customers located in the State of  
13 Illinois shall contribute annually a pro rata share of a total  
14 amount of \$3,000,000 based upon the number of kilowatt-hours  
15 sold by each such entity in the 12 months preceding the year of  
16 contribution. On or before May 1 of each year, the Illinois  
17 Commerce Commission shall determine and notify the Agency of  
18 the pro rata share owed by each electric utility and each  
19 alternative retail electric supplier based upon information  
20 supplied annually to the Illinois Commerce Commission. On or  
21 before June 1 of each year, the Agency shall send written  
22 notification to each electric utility and each alternative  
23 retail electric supplier of the amount of pro rata share they  
24 owe. These contributions shall be remitted to the Illinois

1 Environmental Protection Agency ~~Department of Revenue~~ on or  
2 before June 30 of each year the contribution is due on a return  
3 prescribed and furnished by the Illinois Environmental  
4 Protection Agency ~~Department of Revenue~~ showing such  
5 information as the Illinois Environmental Protection Agency  
6 ~~Department of Revenue~~ may reasonably require. The funds  
7 received pursuant to this Section shall be subject to the  
8 appropriation of funds by the General Assembly. The Illinois  
9 Environmental Protection Agency ~~Department of Revenue~~ shall  
10 place the funds remitted under this Section in a trust fund,  
11 that is hereby created in the State Treasury, called the  
12 Energy Efficiency Trust Fund. If an electric utility or  
13 alternative retail electric supplier does not remit its pro  
14 rata share to the Illinois Environmental Protection Agency  
15 ~~Department of Revenue~~, the Illinois Environmental Protection  
16 Agency ~~Department of Revenue~~ must inform the Illinois Commerce  
17 Commission of such failure. The Illinois Commerce Commission  
18 may then revoke the certification of that electric utility or  
19 alternative retail electric supplier. The Illinois Commerce  
20 Commission may not renew the certification of any electric  
21 utility or alternative retail electric supplier that is  
22 delinquent in paying its pro rata share. These changes made to  
23 this subsection (a) by this amendatory Act of the 103rd  
24 General Assembly apply beginning July 1, 2023.

25 (b) The Agency shall disburse the moneys in the Energy  
26 Efficiency Trust Fund to benefit residential electric

1 customers through projects which the Agency has determined  
2 will promote energy efficiency in the State of Illinois. The  
3 Department of Commerce and Economic Opportunity shall  
4 establish a list of projects eligible for grants from the  
5 Energy Efficiency Trust Fund including, but not limited to,  
6 supporting energy efficiency efforts for low-income  
7 households, replacing energy inefficient windows with more  
8 efficient windows, replacing energy inefficient appliances  
9 with more efficient appliances, replacing energy inefficient  
10 lighting with more efficient lighting, insulating dwellings  
11 and buildings, using market incentives to encourage energy  
12 efficiency, and such other projects which will increase energy  
13 efficiency in homes and rental properties.

14 (c) The Agency may, by administrative rule, establish  
15 criteria and an application process for this grant program.

16 (d) (Blank).

17 (e) (Blank).

18 (Source: P.A. 102-444, eff. 8-20-21.)

19 (20 ILCS 3934/Act rep.)

20 Section 3-55. The Electronic Health Records Taskforce Act  
21 is repealed.

22 Section 3-60. The Green Governments Illinois Act is  
23 amended by changing Section 15 as follows:

1 (20 ILCS 3954/15)

2 Sec. 15. Council membership and administrative support.  
3 Representatives from various State agencies and State  
4 universities with specific fiscal, procurement, educational,  
5 and environmental policy expertise shall comprise the Council.  
6 Until the effective date of this amendatory Act of the 97th  
7 General Assembly, the Lieutenant Governor is the chair of the  
8 Council. On and after the effective date of this amendatory  
9 Act of the 97th General Assembly, the Governor is the chair of  
10 the Council, and the Lieutenant Governor, or his or her  
11 designee, shall be a member of the council. The director or  
12 President, respectively, of each of the following State  
13 agencies and State universities, or his or her designee, is a  
14 member of the Council: ~~the Department of Commerce and Economic~~  
15 ~~Opportunity,~~ the Environmental Protection Agency, the  
16 University of Illinois, the Department of Natural Resources,  
17 the Department of Central Management Services, the Governor's  
18 Office of Management and Budget, the Department of  
19 Agriculture, the Department of Transportation, the Department  
20 of Corrections, the Department of Human Services, the  
21 Department of Public Health, the State Board of Education, the  
22 Board of Higher Education, and the Capital Development Board.

23 The Office of the Governor shall provide administrative  
24 support to the Council. A minimum of one staff position in the  
25 Office of the Governor shall be dedicated to the Green  
26 Governments Illinois program.

1 (Source: P.A. 97-573, eff. 8-25-11; 98-346, eff. 8-14-13.)

2 (30 ILCS 105/5.914 rep.)

3 Section 3-63. The State Finance Act is amended by  
4 repealing Section 5.914.

5 Section 3-65. The State Finance Act is amended by changing  
6 Sections 5k and 6z-75 as follows:

7 (30 ILCS 105/5k)

8 Sec. 5k. Cash flow borrowing and general funds liquidity;  
9 FY15.

10 (a) In order to meet cash flow deficits and to maintain  
11 liquidity in the General Revenue Fund and the Health Insurance  
12 Reserve Fund, on and after July 1, 2014 and through June 30,  
13 2015, the State Treasurer and the State Comptroller shall make  
14 transfers to the General Revenue Fund and the Health Insurance  
15 Reserve Fund, as directed by the Governor, out of special  
16 funds of the State, to the extent allowed by federal law. No  
17 such transfer may reduce the cumulative balance of all of the  
18 special funds of the State to an amount less than the total  
19 debt service payable during the 12 months immediately  
20 following the date of the transfer on any bonded indebtedness  
21 of the State and any certificates issued under the Short Term  
22 Borrowing Act. At no time shall the outstanding total  
23 transfers made from the special funds of the State to the

1 General Revenue Fund and the Health Insurance Reserve Fund  
2 under this Section exceed \$650,000,000; once the amount of  
3 \$650,000,000 has been transferred from the special funds of  
4 the State to the General Revenue Fund and the Health Insurance  
5 Reserve Fund, additional transfers may be made from the  
6 special funds of the State to the General Revenue Fund and the  
7 Health Insurance Reserve Fund under this Section only to the  
8 extent that moneys have first been re-transferred from the  
9 General Revenue Fund and the Health Insurance Reserve Fund to  
10 those special funds of the State. Notwithstanding any other  
11 provision of this Section, no such transfer may be made from  
12 any special fund that is exclusively collected by or  
13 appropriated to any other constitutional officer without the  
14 written approval of that constitutional officer.

15 (b) If moneys have been transferred to the General Revenue  
16 Fund and the Health Insurance Reserve Fund pursuant to  
17 subsection (a) of this Section, this amendatory Act of the  
18 98th General Assembly shall constitute the continuing  
19 authority for and direction to the State Treasurer and State  
20 Comptroller to reimburse the funds of origin from the General  
21 Revenue Fund by transferring to the funds of origin, at such  
22 times and in such amounts as directed by the Governor when  
23 necessary to support appropriated expenditures from the funds,  
24 an amount equal to that transferred from them plus any  
25 interest that would have accrued thereon had the transfer not  
26 occurred. When any of the funds from which moneys have been

1 transferred pursuant to subsection (a) have insufficient cash  
2 from which the State Comptroller may make expenditures  
3 properly supported by appropriations from the fund, then the  
4 State Treasurer and State Comptroller shall transfer from the  
5 General Revenue Fund to the fund only such amount as is  
6 immediately necessary to satisfy outstanding expenditure  
7 obligations on a timely basis.

8 (c) On the first day of each ~~quarterly period in each~~  
9 fiscal year, until such time as a report indicates that all  
10 moneys borrowed and interest pursuant to this Section have  
11 been repaid, the Governor's Office of Management and Budget  
12 shall provide to the President and the Minority Leader of the  
13 Senate, the Speaker and the Minority Leader of the House of  
14 Representatives, and the Commission on Government Forecasting  
15 and Accountability a report on all transfers made pursuant to  
16 this Section in the prior fiscal year ~~quarterly period~~. The  
17 report must be provided in electronic format. The report must  
18 include all of the following:

19 (1) The date each transfer was made.

20 (2) The amount of each transfer.

21 (3) In the case of a transfer from the General Revenue  
22 Fund to a fund of origin pursuant to subsection (b) of this  
23 Section, the amount of interest being paid to the fund of  
24 origin.

25 (4) The end of day balance of the fund of origin, the  
26 General Revenue Fund and the Health Insurance Reserve Fund



1 on the date the transfer was made.

2 (Source: P.A. 98-682, eff. 6-30-14; 99-523, eff. 6-30-16.)

3 (30 ILCS 105/6z-75)

4 Sec. 6z-75. The Illinois Power Agency Trust Fund.

5 (a) Creation. The Illinois Power Agency Trust Fund is  
6 created as a special fund in the State treasury. The State  
7 Treasurer shall be the custodian of the Fund. Amounts in the  
8 Fund, both principal and interest not appropriated, shall be  
9 invested as provided by law.

10 (b) Funding and investment.

11 (1) The Illinois Power Agency Trust Fund may accept,  
12 receive, and administer any grants, loans, or other funds  
13 made available to it by any source. Any such funds  
14 received by the Fund shall not be considered income, but  
15 shall be added to the principal of the Fund.

16 (2) The investments of the Fund shall be managed by  
17 the Illinois State Board of Investment, for the purpose of  
18 obtaining a total return on investments for the long term,  
19 as provided for under Article 22A of the Illinois Pension  
20 Code.

21 (c) Investment proceeds. Subject to the provisions of  
22 subsection (d) of this Section, the General Assembly may  
23 annually appropriate from ~~the Illinois Power Agency Trust Fund~~  
24 ~~to~~ the Illinois Power Agency Operations Fund an amount  
25 calculated not to exceed 90% of the prior fiscal year's annual

1 investment income earned by the Illinois Power Agency Trust  
2 Fund to the Illinois Power Agency. Any investment income not  
3 appropriated by the General Assembly in a given fiscal year  
4 shall be added to the principal of the Fund, and thereafter  
5 considered a part thereof and not subject to appropriation as  
6 income earned by the Fund.

7 (d) Expenditures.

8 (1) During Fiscal Year 2008 and Fiscal Year 2009, the  
9 General Assembly shall not appropriate any of the  
10 investment income earned by the Illinois Power Agency  
11 Trust Fund to the Illinois Power Agency.

12 (2) During Fiscal Year 2010 and Fiscal Year 2011, the  
13 General Assembly shall appropriate a portion of the  
14 investment income earned by the Illinois Power Agency  
15 Trust Fund to repay to the General Revenue Fund of the  
16 State of Illinois those amounts, if any, appropriated from  
17 the General Revenue Fund for the operation of the Illinois  
18 Power Agency during Fiscal Year 2008 and Fiscal Year 2009,  
19 so that at the end of Fiscal Year 2011, the entire amount,  
20 if any, appropriated from the General Revenue Fund for the  
21 operation of the Illinois Power Agency during Fiscal Year  
22 2008 and Fiscal Year 2009 will be repaid in full to the  
23 General Revenue Fund.

24 (3) In Fiscal Year 2012 and thereafter, the General  
25 Assembly shall consider the need to balance its  
26 appropriations from the investment income earned by the

1 Fund with the need to provide for the growth of the  
2 principal of the Illinois Power Agency Trust Fund in order  
3 to ensure that the Fund is able to produce sufficient  
4 investment income to fund the operations of the Illinois  
5 Power Agency in future years.

6 (4) If the Illinois Power Agency shall cease  
7 operations, then, unless otherwise provided for by law or  
8 appropriation, the principal and any investment income  
9 earned by the Fund shall be transferred into the  
10 Supplemental Low-Income Energy Assistance Fund.

11 (e) Implementation. The provisions of this Section shall  
12 not be operative until the Illinois Power Agency Trust Fund  
13 has accumulated a principal balance of \$25,000,000.

14 (Source: P.A. 102-1071, eff. 6-10-22.)

15 Section 3-70. The Industrial Development Assistance Law is  
16 amended by changing Sections 4, 5, and 7 as follows:

17 (30 ILCS 720/4) (from Ch. 85, par. 894)

18 Sec. 4. Recognition of industrial development agencies.  
19 The Department, upon receipt of certified copies of such  
20 resolutions as may be necessary to satisfy it that an  
21 industrial development agency has been duly chosen to act  
22 within a particular county, may ~~shall~~ recognize such  
23 industrial development agency as the sole such agency within  
24 such county for the purposes of this Act.

1 (Source: P.A. 76-1961.)

2 (30 ILCS 720/5) (from Ch. 85, par. 895)

3 Sec. 5. Applications for and approval of grants to  
4 industrial development agencies. Subject to appropriation, the  
5 ~~The~~ Department is authorized to make grants to recognized  
6 industrial development agencies, to assist such agencies in  
7 the financing of their operational costs for the purposes of  
8 making studies, surveys and investigations, the compilation of  
9 data and statistics and in the carrying out of planning and  
10 promotional programs; but before any such grant may be made,

11 (A) The industrial development agency shall have made  
12 application to the Department for such grant, and shall have  
13 therein set forth the studies proposed to be made, the  
14 statistics, data and surveys proposed to be completed, and the  
15 program proposed to be undertaken for the purpose of  
16 encouraging and stimulating industrial development in the  
17 county. The application shall further state, under oath or  
18 affirmation, with evidence thereof satisfactory to the  
19 department, the amount of funds held by or committed or  
20 subscribed to the industrial development agency for  
21 application to the purposes herein described and the amount of  
22 the grant for which application is made; and

23 (B) The Department, after review of the application, if  
24 satisfied that the program of the industrial development  
25 agency appears to be in accord with the purposes of this Act,

1 shall authorize the making of a matching grant to such  
2 industrial development agency equal to funds of the agency  
3 allocated by it to the program described in its application;  
4 but such State grant shall not exceed an amount equal to  
5 one-twentieth of one dollar for each inhabitant of the county  
6 or counties represented by such agency as determined by the  
7 last preceding decennial United States Census.

8 (Source: P.A. 76-1961.)

9 (30 ILCS 720/7) (from Ch. 85, par. 897)

10 Sec. 7. Rules and regulations of the department. In order  
11 to effectuate and enforce the provisions of this Act, the  
12 Department may adopt ~~is authorized to promulgate~~ necessary  
13 rules and regulations and prescribe procedures in order to  
14 assure compliance by industrial development agencies in  
15 carrying out the purposes for which grants may be made  
16 hereunder.

17 (Source: P.A. 76-1961.)

18 Section 3-75. The Build Illinois Act is amended by  
19 changing Section 9-4.2a as follows:

20 (30 ILCS 750/9-4.2a)

21 Sec. 9-4.2a. Rural micro-business loans.

22 (a) In order to increase the growth of small rural  
23 businesses, the rural micro-business loan program is created

1 and shall be administered by the Department of Commerce and  
2 Economic Opportunity, subject to appropriation. This program  
3 shall help small businesses that lack sufficient collateral or  
4 equity access funds at competitive terms to help create or  
5 retain jobs, modernize equipment or facilities, and maintain  
6 their competitiveness.

7 (b) In the making of loans for rural micro-businesses, as  
8 defined below, the Department is authorized to employ  
9 different criteria in lieu of the general provisions of  
10 subsections (b), (d), (e), (f), (h), and (i) of Section 9-4.  
11 The Department shall adopt rules for the administration of  
12 this program.

13 For purposes of this Section, "rural micro-business" means  
14 a business that: (i) employs 5 or fewer full-time employees,  
15 including the owner if the owner is an employee, and (ii) is  
16 based on the production, processing, or marketing of  
17 agricultural products, forest products, cottage and craft  
18 products, or tourism.

19 (c) The Department ~~may shall~~ determine by rule the amount,  
20 term, interest rate, and allowable uses of loans awarded under  
21 this program, except that:

22 (1) The loan shall not exceed \$25,000 or 50% of the  
23 business project costs, unless the Director of the  
24 Department determines that a waiver of these limits is  
25 required to meet the purposes of this Act.

26 (2) The loan shall only be made if the Department

1 determines that the number of jobs to be created or  
2 retained by the business is reasonable in relation to the  
3 loan funds requested.

4 (3) The borrower shall provide a written statement of  
5 the funds required to establish or support the business  
6 and shall provide equity capital in an amount equal to 10%  
7 of the first \$10,000 of the required funds and equity  
8 capital, other loans, or leveraged capital, or any  
9 combination thereof, in an amount equal to 50% of any  
10 additional required funds.

11 (4) The loan shall be in a principal amount and form  
12 and contain terms and provisions with respect to security,  
13 insurance, reporting, delinquency charges, default  
14 remedies, and other matters that the Department determines  
15 are appropriate to protect the public interest and are  
16 consistent with the purposes of this Section. The terms  
17 and provisions may be less than required for similar loans  
18 not covered by this Section.

19 (5) The Department shall award no less than 80% of the  
20 amount available for this program for loans to businesses  
21 that are located in counties with a population of 100,000  
22 or less.

23 (Source: P.A. 94-392, eff. 8-1-05.)

24 Section 3-80. The State Mandates Act is amended by  
25 changing Section 4 as follows:

1 (30 ILCS 805/4) (from Ch. 85, par. 2204)

2 Sec. 4. Collection and maintenance of information  
3 concerning state mandates.

4 (a) The Department of Commerce and Economic Opportunity,  
5 hereafter referred to as the Department, shall, subject to  
6 appropriation, be responsible for:

7 (1) Collecting and maintaining information on State  
8 mandates, including information required for effective  
9 implementation of the provisions of this Act.

10 (2) Reviewing local government applications for  
11 reimbursement submitted under this Act in cases in which  
12 the General Assembly has appropriated funds to reimburse  
13 local governments for costs associated with the  
14 implementation of a State mandate. In cases in which there  
15 is no appropriation for reimbursement, upon a request for  
16 determination of a mandate by a unit of local government,  
17 or more than one unit of local government filing a single  
18 request, other than a school district or a community  
19 college district, the Department shall determine whether a  
20 Public Act constitutes a mandate and, if so, the Statewide  
21 cost of implementation.

22 (3) Hearing complaints or suggestions from local  
23 governments and other affected organizations as to  
24 existing or proposed State mandates.

25 (4) Reporting each year to the Governor and the



1 General Assembly regarding the administration of  
2 provisions of this Act and changes proposed to this Act.

3 The Commission on Government Forecasting and  
4 Accountability shall conduct public hearings as needed to  
5 review the information collected and the recommendations made  
6 by the Department under this subsection (a). The Department  
7 shall cooperate fully with the Commission on Government  
8 Forecasting and Accountability, providing any information,  
9 supporting documentation and other assistance required by the  
10 Commission on Government Forecasting and Accountability to  
11 facilitate the conduct of the hearing.

12 (b) Within 2 years following the effective date of this  
13 Act, the Department shall, subject to appropriation, collect  
14 and tabulate relevant information as to the nature and scope  
15 of each existing State mandate, including but not necessarily  
16 limited to (i) identity of type of local government and local  
17 government agency or official to whom the mandate is directed;  
18 (ii) whether or not an identifiable local direct cost is  
19 necessitated by the mandate and the estimated annual amount;  
20 (iii) extent of State financial participation, if any, in  
21 meeting identifiable costs; (iv) State agency, if any, charged  
22 with supervising the implementation of the mandate; and (v) a  
23 brief description of the mandate and a citation of its origin  
24 in statute or regulation.

25 (c) The resulting information from subsection (b) shall be  
26 published in a catalog available to members of the General

1 Assembly, State and local officials, and interested citizens.  
2 As new mandates are enacted they shall be added to the catalog,  
3 and each January 31 the Department shall, subject to  
4 appropriation, list each new mandate enacted at the preceding  
5 session of the General Assembly, and the estimated additional  
6 identifiable direct costs, if any imposed upon local  
7 governments. A revised version of the catalog shall, subject  
8 to appropriation, be published every 2 years beginning with  
9 the publication date of the first catalog.

10 (d) Failure of the General Assembly to appropriate  
11 adequate funds for reimbursement as required by this Act shall  
12 not relieve the Department of Commerce and Economic  
13 Opportunity from its obligations under this Section.

14 (Source: P.A. 100-1148, eff. 12-10-18.)

15 (70 ILCS 210/22.1 rep.)

16 Section 3-85. The Metropolitan Pier and Exposition  
17 Authority Act is amended by repealing Section 22.1.

18 Section 3-90. The Forensic Psychiatry Fellowship Training  
19 Act is amended by changing Section 5 as follows:

20 (110 ILCS 46/5)

21 Sec. 5. Creation of program. The University of Illinois  
22 at Chicago and Southern Illinois University shall expand their  
23 focuses on enrolling, training, and graduating forensic mental

1 health professionals by each creating, subject to  
2 appropriations, a forensic psychiatry fellowship training  
3 program at their Colleges of Medicine.

4 (Source: P.A. 95-22, eff. 8-3-07.)

5 Section 3-95. The Liquor Control Act of 1934 is amended by  
6 changing Sections 6-5 and 9-12 as follows:

7 (235 ILCS 5/6-5) (from Ch. 43, par. 122)

8 Sec. 6-5. Except as otherwise provided in this Section, it  
9 is unlawful for any person having a retailer's license or any  
10 officer, associate, member, representative or agent of such  
11 licensee to accept, receive or borrow money, or anything else  
12 of value, or accept or receive credit (other than  
13 merchandising credit in the ordinary course of business for a  
14 period not to exceed 30 days) directly or indirectly from any  
15 manufacturer, importing distributor or distributor of  
16 alcoholic liquor, or from any person connected with or in any  
17 way representing, or from any member of the family of, such  
18 manufacturer, importing distributor, distributor or  
19 wholesaler, or from any stockholders in any corporation  
20 engaged in manufacturing, distributing or wholesaling of such  
21 liquor, or from any officer, manager, agent or representative  
22 of said manufacturer. Except as provided below, it is unlawful  
23 for any manufacturer or distributor or importing distributor  
24 to give or lend money or anything of value, or otherwise loan

1 or extend credit (except such merchandising credit) directly  
2 or indirectly to any retail licensee or to the manager,  
3 representative, agent, officer or director of such licensee. A  
4 manufacturer, distributor or importing distributor may furnish  
5 free advertising, posters, signs, brochures, hand-outs, or  
6 other promotional devices or materials to any unit of  
7 government owning or operating any auditorium, exhibition  
8 hall, recreation facility or other similar facility holding a  
9 retailer's license, provided that the primary purpose of such  
10 promotional devices or materials is to promote public events  
11 being held at such facility. A unit of government owning or  
12 operating such a facility holding a retailer's license may  
13 accept such promotional devices or materials designed  
14 primarily to promote public events held at the facility. No  
15 retail licensee delinquent beyond the 30 day period specified  
16 in this Section shall solicit, accept or receive credit,  
17 purchase or acquire alcoholic liquors, directly or indirectly  
18 from any other licensee, and no manufacturer, distributor or  
19 importing distributor shall knowingly grant or extend credit,  
20 sell, furnish or supply alcoholic liquors to any such  
21 delinquent retail licensee; provided that the purchase price  
22 of all beer sold to a retail licensee shall be paid by the  
23 retail licensee in cash on or before delivery of the beer, and  
24 unless the purchase price payable by a retail licensee for  
25 beer sold to him in returnable bottles shall expressly include  
26 a charge for the bottles and cases, the retail licensee shall,

1 on or before delivery of such beer, pay the seller in cash a  
2 deposit in an amount not less than the deposit required to be  
3 paid by the distributor to the brewer; but where the brewer  
4 sells direct to the retailer, the deposit shall be an amount no  
5 less than that required by the brewer from his own  
6 distributors; and provided further, that in no instance shall  
7 this deposit be less than 50 cents for each case of beer in  
8 pint or smaller bottles and 60 cents for each case of beer in  
9 quart or half-gallon bottles; and provided further, that the  
10 purchase price of all beer sold to an importing distributor or  
11 distributor shall be paid by such importing distributor or  
12 distributor in cash on or before the 15th day (Sundays and  
13 holidays excepted) after delivery of such beer to such  
14 purchaser; and unless the purchase price payable by such  
15 importing distributor or distributor for beer sold in  
16 returnable bottles and cases shall expressly include a charge  
17 for the bottles and cases, such importing distributor or  
18 distributor shall, on or before the 15th day (Sundays and  
19 holidays excepted) after delivery of such beer to such  
20 purchaser, pay the seller in cash a required amount as a  
21 deposit to assure the return of such bottles and cases.  
22 Nothing herein contained shall prohibit any licensee from  
23 crediting or refunding to a purchaser the actual amount of  
24 money paid for bottles, cases, kegs or barrels returned by the  
25 purchaser to the seller or paid by the purchaser as a deposit  
26 on bottles, cases, kegs or barrels, when such containers or

1 packages are returned to the seller. Nothing herein contained  
2 shall prohibit any manufacturer, importing distributor or  
3 distributor from extending usual and customary credit for  
4 alcoholic liquor sold to customers or purchasers who live in  
5 or maintain places of business outside of this State when such  
6 alcoholic liquor is actually transported and delivered to such  
7 points outside of this State.

8 A manufacturer, distributor, or importing distributor may  
9 furnish free social media advertising to a retail licensee if  
10 the social media advertisement does not contain the retail  
11 price of any alcoholic liquor and the social media  
12 advertisement complies with any applicable rules or  
13 regulations issued by the Alcohol and Tobacco Tax and Trade  
14 Bureau of the United States Department of the Treasury. A  
15 manufacturer, distributor, or importing distributor may list  
16 the names of one or more unaffiliated retailers in the  
17 advertisement of alcoholic liquor through social media.  
18 Nothing in this Section shall prohibit a retailer from  
19 communicating with a manufacturer, distributor, or importing  
20 distributor on social media or sharing media on the social  
21 media of a manufacturer, distributor, or importing  
22 distributor. A retailer may request free social media  
23 advertising from a manufacturer, distributor, or importing  
24 distributor. Nothing in this Section shall prohibit a  
25 manufacturer, distributor, or importing distributor from  
26 sharing, reposting, or otherwise forwarding a social media

1 post by a retail licensee, so long as the sharing, reposting,  
2 or forwarding of the social media post does not contain the  
3 retail price of any alcoholic liquor. No manufacturer,  
4 distributor, or importing distributor shall pay or reimburse a  
5 retailer, directly or indirectly, for any social media  
6 advertising services, except as specifically permitted in this  
7 Act. No retailer shall accept any payment or reimbursement,  
8 directly or indirectly, for any social media advertising  
9 services offered by a manufacturer, distributor, or importing  
10 distributor, except as specifically permitted in this Act. For  
11 the purposes of this Section, "social media" means a service,  
12 platform, or site where users communicate with one another and  
13 share media, such as pictures, videos, music, and blogs, with  
14 other users free of charge.

15 No right of action shall exist for the collection of any  
16 claim based upon credit extended to a distributor, importing  
17 distributor or retail licensee contrary to the provisions of  
18 this Section.

19 Every manufacturer, importing distributor and distributor  
20 shall submit or cause to be submitted, to the State  
21 Commission, ~~in triplicate,~~ not later than Thursday of each  
22 calendar week, a verified written list of the names and  
23 respective addresses of each retail licensee purchasing  
24 spirits or wine from such manufacturer, importing distributor  
25 or distributor who, on the first business day of that calendar  
26 week, was delinquent beyond the above mentioned permissible

1 merchandising credit period of 30 days; or, if such is the  
2 fact, a verified written statement that no retail licensee  
3 purchasing spirits or wine was then delinquent beyond such  
4 permissible merchandising credit period of 30 days.

5 Every manufacturer, importing distributor and distributor  
6 shall submit or cause to be submitted, to the State  
7 Commission, ~~in triplicate,~~ a verified written list of the  
8 names and respective addresses of each previously reported  
9 delinquent retail licensee who has cured such delinquency by  
10 payment, which list shall be submitted not later than the  
11 close of the second full business day following the day such  
12 delinquency was so cured.

13 The written list of delinquent retail licensees shall be  
14 developed, administered, and maintained only by the State  
15 Commission. The State Commission shall notify each retail  
16 licensee that it has been placed on the delinquency list.  
17 Determinations of delinquency or nondelinquency shall be made  
18 only by the State Commission.

19 Such written verified reports required to be submitted by  
20 this Section shall be posted by the State Commission in each of  
21 its offices in places available for public inspection not  
22 later than the day following receipt thereof by the State  
23 Commission. The reports so posted shall constitute notice to  
24 every manufacturer, importing distributor and distributor of  
25 the information contained therein. Actual notice to  
26 manufacturers, importing distributors and distributors of the



1 information contained in any such posted reports, however  
2 received, shall also constitute notice of such information.

3 The 30-day merchandising credit period allowed by this  
4 Section shall commence with the day immediately following the  
5 date of invoice and shall include all successive days  
6 including Sundays and holidays to and including the 30th  
7 successive day.

8 In addition to other methods allowed by law, payment by  
9 check or credit card during the period for which merchandising  
10 credit may be extended under the provisions of this Section  
11 shall be considered payment. All checks received in payment  
12 for alcoholic liquor shall be promptly deposited for  
13 collection. A post dated check or a check dishonored on  
14 presentation for payment shall not be deemed payment.

15 A credit card payment in dispute by a retailer shall not be  
16 deemed payment, and the debt uncured for merchandising credit  
17 shall be reported as delinquent. Nothing in this Section shall  
18 prevent a distributor, self-distributing manufacturer, or  
19 importing distributor from assessing a usual and customary  
20 transaction fee representative of the actual finance charges  
21 incurred for processing a credit card payment. This  
22 transaction fee shall be disclosed on the invoice. It shall be  
23 considered unlawful for a distributor, importing distributor,  
24 or self-distributing manufacturer to waive finance charges for  
25 retailers.

26 A retail licensee shall not be deemed to be delinquent in

1 payment for any alleged sale to him of alcoholic liquor when  
2 there exists a bona fide dispute between such retailer and a  
3 manufacturer, importing distributor or distributor with  
4 respect to the amount of indebtedness existing because of such  
5 alleged sale. A retail licensee shall not be deemed to be  
6 delinquent under this provision and 11 Ill. Adm. Code 100.90  
7 until 30 days after the date on which the region in which the  
8 retail licensee is located enters Phase 4 of the Governor's  
9 Restore Illinois Plan as issued on May 5, 2020.

10 A delinquent retail licensee who engages in the retail  
11 liquor business at 2 or more locations shall be deemed to be  
12 delinquent with respect to each such location.

13 The license of any person who violates any provision of  
14 this Section shall be subject to suspension or revocation in  
15 the manner provided by this Act.

16 If any part or provision of this Article or the  
17 application thereof to any person or circumstances shall be  
18 adjudged invalid by a court of competent jurisdiction, such  
19 judgment shall be confined by its operation to the controversy  
20 in which it was mentioned and shall not affect or invalidate  
21 the remainder of this Article or the application thereof to  
22 any other person or circumstance and to this and the  
23 provisions of this Article are declared severable.

24 (Source: P.A. 101-631, eff. 6-2-20; 102-8, eff. 6-2-21;  
25 102-442, eff. 1-1-22; 102-813, eff. 5-13-22.)

1 (235 ILCS 5/9-12) (from Ch. 43, par. 175.1)

2 Sec. 9-12. Within 10 days after the filing of any petition  
3 under this Article, the official with whom the petition is  
4 filed shall prepare, ~~in quintuplicate,~~ the report hereinafter  
5 prescribed. One copy shall be kept on file in the official's  
6 office, and he shall, by registered mail, send two copies to  
7 the Secretary of State, one copy to the county clerk and one  
8 copy to the person who filed the petition.

9 The official shall make such report substantially in the  
10 following form:

11 Report of filing of petition for local option election to  
12 be held on .... in .... (name of precinct, etc.).

13 Date of filing ....

14 By whom filed ....

15 Number of signers ....

16 Proposal(s) to be voted upon ....

17 .... (Official)

18 Immediately upon completion of the canvass of any local  
19 option election, the official shall prepare, ~~in quadruplicate,~~  
20 a report of the election result as hereinafter prescribed, and  
21 shall keep one copy on file in his office and, within 10 days  
22 after the canvass, shall, by registered mail, send two copies  
23 to the Secretary of State and one copy to the county clerk. The  
24 report shall be substantially as follows:

1 Report of local option election held on .... in .... (name  
2 of precinct, etc.) upon the following proposal(s) ....

3 Number voting "YES" ....

4 Number voting "NO" ....

5 .... (Official)

6 The official shall sign each copy of every report required  
7 by this Section.

8 The Secretary of State and the county clerk shall keep on  
9 file in their offices, available for inspection, any report  
10 received by him pursuant to this Section.

11 (Source: P.A. 91-357, eff. 7-29-99.)

12 Section 3-100. The Atherosclerosis Prevention Act is  
13 amended by changing Section 15 as follows:

14 (410 ILCS 3/15)

15 Sec. 15. Duties. The Department of Public Health, ~~with the~~  
16 ~~advice of the Atherosclerosis Advisory Committee,~~ shall do all  
17 of the following:

18 (1) Develop standards for determining eligibility for  
19 support of research, education, and prevention activities.

20 (2) Assist in the development and expansion of  
21 programs for research in the causes and cures of  
22 atherosclerosis, including medical procedures and

1 techniques that have a lifesaving effect in the care and  
2 treatment of persons suffering from the disease.

3 (3) Assist in expanding resources for research and  
4 medical care in the cardiovascular disease field.

5 (4) Establish or cause to be established, through its  
6 own resources or by contract or otherwise, with other  
7 agencies or institutions, facilities and systems for early  
8 detection of persons with heart disease or conditions that  
9 might lead to heart disease and for referral to those  
10 persons' physicians or other appropriate resources for  
11 care.

12 (5) Institute and carry on educational programs among  
13 physicians, hospitals, public health departments, and the  
14 public concerning atherosclerosis, including the  
15 dissemination of information and the conducting of  
16 educational programs concerning the prevention of  
17 atherosclerosis and the methods for the care and treatment  
18 of persons suffering from the disease.

19 (Source: P.A. 91-343, eff. 1-1-00.)

20 Section 3-105. The Environmental Protection Act is amended  
21 by changing Section 55.6 as follows:

22 (415 ILCS 5/55.6) (from Ch. 111 1/2, par. 1055.6)

23 Sec. 55.6. Used Tire Management Fund.

24 (a) There is hereby created in the State Treasury a

1 special fund to be known as the Used Tire Management Fund.  
2 There shall be deposited into the Fund all monies received as  
3 (1) recovered costs or proceeds from the sale of used tires  
4 under Section 55.3 of this Act, (2) repayment of loans from the  
5 Used Tire Management Fund, or (3) penalties or punitive  
6 damages for violations of this Title, except as provided by  
7 subdivision (b) (4) or (b) (4-5) of Section 42.

8 (b) Beginning January 1, 1992, in addition to any other  
9 fees required by law, the owner or operator of each site  
10 required to be registered or permitted under subsection (d) or  
11 (d-5) of Section 55 shall pay to the Agency an annual fee of  
12 \$100. Fees collected under this subsection shall be deposited  
13 into the Environmental Protection Permit and Inspection Fund.

14 (c) Pursuant to appropriation, moneys up to an amount of  
15 \$4 million per fiscal year from the Used Tire Management Fund  
16 shall be allocated as follows:

17 (1) 38% shall be available to the Agency for the  
18 following purposes, provided that priority shall be given  
19 to item (i):

20 (i) To undertake preventive, corrective or removal  
21 action as authorized by and in accordance with Section  
22 55.3, and to recover costs in accordance with Section  
23 55.3.

24 (ii) For the performance of inspection and  
25 enforcement activities for used and waste tire sites.

26 (iii) (Blank).

1 (iv) To provide financial assistance to units of  
2 local government for the performance of inspecting,  
3 investigating and enforcement activities pursuant to  
4 subsection (r) of Section 4 at used and waste tire  
5 sites.

6 (v) To provide financial assistance for used and  
7 waste tire collection projects sponsored by local  
8 government or not-for-profit corporations.

9 (vi) For the costs of fee collection and  
10 administration relating to used and waste tires, and  
11 to accomplish such other purposes as are authorized by  
12 this Act and regulations thereunder.

13 (vii) To provide financial assistance to units of  
14 local government and private industry for the purposes  
15 of:

16 (A) assisting in the establishment of  
17 facilities and programs to collect, process, and  
18 utilize used and waste tires and tire-derived  
19 materials;

20 (B) demonstrating the feasibility of  
21 innovative technologies as a means of collecting,  
22 storing, processing, and utilizing used and waste  
23 tires and tire-derived materials; and

24 (C) applying demonstrated technologies as a  
25 means of collecting, storing, processing, and  
26 utilizing used and waste tires and tire-derived

1 materials.

2 (2) (Blank).

3 (2.1) For the fiscal year beginning July 1, 2004 and  
4 for all fiscal years thereafter, 23% shall be deposited  
5 into the General Revenue Fund. Prior to the fiscal year  
6 beginning July 1, 2023, such ~~Such~~ transfers are at the  
7 direction of the Department of Revenue, and shall be made  
8 within 30 days after the end of each quarter. Beginning  
9 with the fiscal year beginning July 1, 2023, such  
10 transfers are at the direction of the Agency and shall be  
11 made within 30 days after the end of each quarter.

12 (3) 25% shall be available to the Illinois Department  
13 of Public Health for the following purposes:

14 (A) To investigate threats or potential threats to  
15 the public health related to mosquitoes and other  
16 vectors of disease associated with the improper  
17 storage, handling and disposal of tires, improper  
18 waste disposal, or natural conditions.

19 (B) To conduct surveillance and monitoring  
20 activities for mosquitoes and other arthropod vectors  
21 of disease, and surveillance of animals which provide  
22 a reservoir for disease-producing organisms.

23 (C) To conduct training activities to promote  
24 vector control programs and integrated pest management  
25 as defined in the Vector Control Act.

26 (D) To respond to inquiries, investigate



1 complaints, conduct evaluations and provide technical  
2 consultation to help reduce or eliminate public health  
3 hazards and nuisance conditions associated with  
4 mosquitoes and other vectors.

5 (E) To provide financial assistance to units of  
6 local government for training, investigation and  
7 response to public nuisances associated with  
8 mosquitoes and other vectors of disease.

9 (4) 2% shall be available to the Department of  
10 Agriculture for its activities under the Illinois  
11 Pesticide Act relating to used and waste tires.

12 (5) 2% shall be available to the Pollution Control  
13 Board for administration of its activities relating to  
14 used and waste tires.

15 (6) 10% shall be available to the University of  
16 Illinois for the Prairie Research Institute to perform  
17 research to study the biology, distribution, population  
18 ecology, and biosystematics of tire-breeding arthropods,  
19 especially mosquitoes, and the diseases they spread.

20 (d) By January 1, 1998, and biennially thereafter, each  
21 State agency receiving an appropriation from the Used Tire  
22 Management Fund shall report to the Governor and the General  
23 Assembly on its activities relating to the Fund.

24 (e) Any monies appropriated from the Used Tire Management  
25 Fund, but not obligated, shall revert to the Fund.

26 (f) In administering the provisions of subdivisions (1),

1 (2) and (3) of subsection (c) of this Section, the Agency, the  
2 Department of Commerce and Economic Opportunity, and the  
3 Illinois Department of Public Health shall ensure that  
4 appropriate funding assistance is provided to any municipality  
5 with a population over 1,000,000 or to any sanitary district  
6 which serves a population over 1,000,000.

7 (g) Pursuant to appropriation, monies in excess of \$4  
8 million per fiscal year from the Used Tire Management Fund  
9 shall be used as follows:

10 (1) 55% shall be available to the Agency for the  
11 following purposes, provided that priority shall be given  
12 to subparagraph (A):

13 (A) To undertake preventive, corrective or renewed  
14 action as authorized by and in accordance with Section  
15 55.3 and to recover costs in accordance with Section  
16 55.3.

17 (B) To provide financial assistance to units of  
18 local government and private industry for the purposes  
19 of:

20 (i) assisting in the establishment of  
21 facilities and programs to collect, process, and  
22 utilize used and waste tires and tire-derived  
23 materials;

24 (ii) demonstrating the feasibility of  
25 innovative technologies as a means of collecting,  
26 storing, processing, and utilizing used and waste

1           tires and tire-derived materials; and

2                   (iii) applying demonstrated technologies as a  
3           means of collecting, storing, processing, and  
4           utilizing used and waste tires and tire-derived  
5           materials.

6           (C) To provide grants to public universities for  
7           vector-related research, disease-related research, and  
8           for related laboratory-based equipment and field-based  
9           equipment.

10          (2) (Blank).

11          (3) For the fiscal year beginning July 1, 2004 and for  
12          all fiscal years thereafter, 45% shall be deposited into  
13          the General Revenue Fund. Prior to the fiscal year  
14          beginning July 1, 2023, such ~~Such~~ transfers are at the  
15          direction of the Department of Revenue, and shall be made  
16          within 30 days after the end of each quarter. Beginning  
17          with the fiscal year beginning July 1, 2023, such  
18          transfers are at the direction of the Agency and shall be  
19          made within 30 days after the end of each quarter.

20          (Source: P.A. 100-103, eff. 8-11-17; 100-327, eff. 8-24-17;  
21          100-587, eff. 6-4-18; 100-621, eff. 7-20-18; 100-863, eff.  
22          8-14-18; 101-10, eff. 6-5-19; 101-636, eff. 6-10-20.)

23          (615 ILCS 60/Act rep.)

24          Section 3-110. The Des Plaines and Illinois Rivers Act is  
25          repealed.

1           Section 3-115. The Minimum Wage Law is amended by changing  
2 Section 10 as follows:

3           (820 ILCS 105/10) (from Ch. 48, par. 1010)

4           Sec. 10. (a) The Director shall make and revise  
5 administrative regulations, including definitions of terms, as  
6 he deems appropriate to carry out the purposes of this Act, to  
7 prevent the circumvention or evasion thereof, and to safeguard  
8 the minimum wage established by the Act. Regulations governing  
9 employment of learners may be issued only after notice and  
10 opportunity for public hearing, as provided in subsection (c)  
11 of this Section.

12           (b) In order to prevent curtailment of opportunities for  
13 employment, avoid undue hardship, and safeguard the minimum  
14 wage rate under this Act, the Director may also issue  
15 regulations providing for the employment of workers with  
16 disabilities at wages lower than the wage rate applicable  
17 under this Act, under permits and for such periods of time as  
18 specified therein; and providing for the employment of  
19 learners at wages lower than the wage rate applicable under  
20 this Act. However, such regulation shall not permit lower  
21 wages for persons with disabilities on any basis that is  
22 unrelated to such person's ability resulting from his  
23 disability, and such regulation may be issued only after  
24 notice and opportunity for public hearing as provided in

1 subsection (c) of this Section.

2 (c) Prior to the adoption, amendment or repeal of any rule  
3 or regulation by the Director under this Act, except  
4 regulations which concern only the internal management of the  
5 Department of Labor and do not affect any public right  
6 provided by this Act, the Director shall give proper notice to  
7 persons in any industry or occupation that may be affected by  
8 the proposed rule or regulation, and hold a public hearing on  
9 his proposed action at which any such affected person, or his  
10 duly authorized representative, may attend and testify or  
11 present other evidence for or against such proposed rule or  
12 regulation. Rules and regulations adopted under this Section  
13 shall be filed with the Secretary of State in compliance with  
14 "An Act concerning administrative rules", as now or hereafter  
15 amended. ~~Such adopted and filed rules and regulations shall~~  
16 ~~become effective 10 days after copies thereof have been mailed~~  
17 ~~by the Department to persons in industries affected thereby at~~  
18 ~~their last known address.~~

19 (d) The commencement of proceedings by any person  
20 aggrieved by an administrative regulation issued under this  
21 Act does not, unless specifically ordered by the Court,  
22 operate as a stay of that administrative regulation against  
23 other persons. The Court shall not grant any stay of an  
24 administrative regulation unless the person complaining of  
25 such regulation files in the Court an undertaking with a  
26 surety or sureties satisfactory to the Court for the payment

1 to the employees affected by the regulation, in the event such  
2 regulation is affirmed, of the amount by which the  
3 compensation such employees are entitled to receive under the  
4 regulation exceeds the compensation they actually receive  
5 while such stay is in effect.

6 (e) The Department may adopt emergency rules in accordance  
7 with Section 5-45 of the Illinois Administrative Procedure Act  
8 to implement the changes made by this amendatory Act of the  
9 101st General Assembly.

10 (Source: P.A. 101-1, eff. 2-19-19.)

11 ARTICLE 99."; and

12 on page 54, line 19, by replacing "Section 999" with "Section  
13 99-999".