



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB3902

Introduced 2/17/2023, by Rep. William "Will" Davis

SYNOPSIS AS INTRODUCED:

20 ILCS 605/605-550 rep.	
20 ILCS 605/605-332 rep.	
30 ILCS 105/5h rep.	
30 ILCS 105/5.543 rep.	
30 ILCS 105/6z-54 rep.	
30 ILCS 500/25-55	
35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/3	from Ch. 120, par. 442
70 ILCS 1710/35	from Ch. 85, par. 1185
730 ILCS 5/3-5-3 rep.	
730 ILCS 5/5-8-1.3 rep.	
820 ILCS 305/18.1	
820 ILCS 305/14.1 rep.	

Amends the Illinois Procurement Code. Deletes provision requiring Central Management Services to prepare and submit the total quantity of annual reports printed, the total cost, and the cost per copy and the cost per page of the annual report of the State agency printed during the calendar year covered by the report. Amends the Use Tax Act, Service Occupation Tax Act, Retailers' Occupation Tax Act and the State Finance Act. Deletes obsolete funding. Amends the Southwestern Illinois Metropolitan and Regional Planning Act. Removes the Department of Commerce and Economic Opportunity from the Act. Amends the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois, Unified Code of Corrections, Workers' Compensation Act. Repeals obsolete mandates. Amends the Workers' Compensation Act. Provides that in preparing the roster of approved certified independent arbitrators, the Chairman shall seek the advice and recommendation of the Illinois Workers' Compensation Commission or the Workers' Compensation Advisory Board at his or her discretion. Repeals obsolete mandate. Effective immediately.

LRB103 31058 DTM 57678 b

1 AN ACT concerning State government.

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

4 (20 ILCS 605/605-550 rep.)

5 (20 ILCS 605/605-332 rep.)

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

9 (30 ILCS 105/5h rep.)

10 (30 ILCS 105/5.543 rep.)

11 (30 ILCS 105/6z-54 rep.)

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

14 Section 25. The Illinois Procurement Code is amended by
15 changing Section 25-55 as follows:

16 (30 ILCS 500/25-55)

17 Sec. 25-55. Annual reports. Every printed annual report
18 produced by a State agency shall bear a statement indicating
19 whether it was printed by the State of Illinois or by contract
20 and indicating the printing cost per copy and the number of
21 copies printed. ~~The Department of Central Management Services~~

1 ~~shall prepare and submit to the General Assembly on the fourth~~
2 ~~Wednesday of January in each year a report setting forth with~~
3 ~~respect to each State agency for the calendar year immediately~~
4 ~~preceding the calendar year in which the report is filed the~~
5 ~~total quantity of annual reports printed, the total cost, and~~
6 ~~the cost per copy and the cost per page of the annual report of~~
7 ~~the State agency printed during the calendar year covered by~~
8 ~~the report.~~

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

10 Section 30. The Use Tax Act is amended by changing Section
11 9 as follows:

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

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

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

26 Where such tangible personal property is sold under a

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

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

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

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

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

1 of the first two months of each calendar quarter, on or before
2 the twentieth day of the following calendar month, stating:

3 1. The name of the seller;

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

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

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

14 5. The amount of tax due;

15 5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

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

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

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

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

1 requirements of this Section.

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

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

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

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

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

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

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

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

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

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

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

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, except as otherwise provided in this
20 Section, every retailer selling this kind of tangible personal
21 property shall file, with the Department, upon a form to be
22 prescribed and supplied by the Department, a separate return
23 for each such item of tangible personal property which the
24 retailer sells, except that if, in the same transaction, (i) a
25 retailer of aircraft, watercraft, motor vehicles or trailers
26 transfers more than one aircraft, watercraft, motor vehicle or

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

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

1 other provision of this Act to the contrary, all returns filed
2 under this paragraph must be filed by electronic means in the
3 manner and form as required by the Department.

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

25 The transaction reporting return in the case of watercraft
26 and aircraft must show the name and address of the seller; the

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

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

1 applications for title or registration.

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

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

23 If the user who would otherwise pay tax to the retailer
24 wants the transaction reporting return filed and the payment
25 of tax or proof of exemption made to the Department before the
26 retailer is willing to take these actions and such user has not

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

15 Where a retailer collects the tax with respect to the
16 selling price of tangible personal property which he sells and
17 the purchaser thereafter returns such tangible personal
18 property and the retailer refunds the selling price thereof to
19 the purchaser, such retailer shall also refund, to the
20 purchaser, the tax so collected from the purchaser. When
21 filing his return for the period in which he refunds such tax
22 to the purchaser, the retailer may deduct the amount of the tax
23 so refunded by him to the purchaser from any other use tax
24 which such retailer may be required to pay or remit to the
25 Department, as shown by such return, if the amount of the tax
26 to be deducted was previously remitted to the Department by

1 such retailer. If the retailer has not previously remitted the
2 amount of such tax to the Department, he is entitled to no
3 deduction under this Act upon refunding such tax to the
4 purchaser.

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

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

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

24 Beginning January 1, 1990, each month the Department shall
25 pay into the State and Local Sales Tax Reform Fund, a special
26 fund in the State Treasury which is hereby created, the net

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

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

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

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

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

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

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

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

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

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

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

1 excluding payments made pursuant to this paragraph.

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

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

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

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

21 Subject to payment of amounts into the Build Illinois Fund
22 as provided in the preceding paragraph or in any amendment
23 thereto hereafter enacted, the following specified monthly
24 installment of the amount requested in the certificate of the
25 Chairman of the Metropolitan Pier and Exposition Authority
26 provided under Section 8.25f of the State Finance Act, but not

1 in excess of the sums designated as "Total Deposit", shall be
2 deposited in the aggregate from collections under Section 9 of
3 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
4 9 of the Service Occupation Tax Act, and Section 3 of the
5 Retailers' Occupation Tax Act into the McCormick Place
6 Expansion Project Fund in the specified fiscal years.

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

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

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

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

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

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

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

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

1 ~~Section 605-332 of the Department of Commerce and Economic~~
2 ~~Opportunity Law of the Civil Administrative Code of Illinois.~~

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

22 Subject to payments of amounts into the Build Illinois
23 Fund, the McCormick Place Expansion Project Fund, the Illinois
24 Tax Increment Fund, ~~the Energy Infrastructure Fund,~~ and the
25 Tax Compliance and Administration Fund as provided in this
26 Section, beginning on July 1, 2018 the Department shall pay

1 each month into the Downstate Public Transportation Fund the
 2 moneys required to be so paid under Section 2-3 of the
 3 Downstate Public Transportation Act.

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

25	Fiscal Year.....	Total Deposit
26	2024	\$200,000,000

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

20 Beginning July 1, 2021 and until July 1, 2022, subject to
21 the payment of amounts into the State and Local Sales Tax
22 Reform Fund, the Build Illinois Fund, the McCormick Place
23 Expansion Project Fund, the Illinois Tax Increment Fund, ~~the~~
24 ~~Energy Infrastructure Fund,~~ and the Tax Compliance and
25 Administration Fund as provided in this Section, the
26 Department shall pay each month into the Road Fund the amount

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

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

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

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

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

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

12 (Source: P.A. 101-10, Article 15, Section 15-10, eff. 6-5-19;
13 101-10, Article 25, Section 25-105, eff. 6-5-19; 101-27, eff.
14 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
15 101-636, eff. 6-10-20; 102-700, Article 60, Section 60-15,
16 eff. 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;
17 102-1019, eff. 1-1-23; revised 12-13-22.)

18 Section 40. The Service Use Tax Act is amended by changing
19 Section 9 as follows:

20 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

21 Sec. 9. Each serviceman required or authorized to collect
22 the tax herein imposed shall pay to the Department the amount
23 of such tax (except as otherwise provided) at the time when he
24 is required to file his return for the period during which such

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

25 Except as provided hereinafter in this Section, on or
26 before the twentieth day of each calendar month, such

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

26 On and after January 1, 2018, with respect to servicemen

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

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

14 1. The name of the seller;

15 2. The address of the principal place of business from
16 which he engages in business as a serviceman in this
17 State;

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

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

24 5. The amount of tax due;

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

26 6. Such other reasonable information as the Department

1 may require.

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

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

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

25 Beginning October 1, 1993, a taxpayer who has an average
26 monthly tax liability of \$150,000 or more shall make all

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

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

1 to make payments by electronic funds transfer shall make those
2 payments for a minimum of one year beginning on October 1.

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

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

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

13 If the serviceman is otherwise required to file a monthly
14 return and if the serviceman's average monthly tax liability
15 to 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 serviceman is otherwise required to file a monthly
25 or quarterly return and if the serviceman's average monthly
26 tax liability to 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 serviceman may file his return, in the
9 case of any serviceman who ceases to engage in a kind of
10 business which makes him responsible for filing returns under
11 this Act, such serviceman shall file a final return under this
12 Act with the Department not more than 1 month after
13 discontinuing such business.

14 Where a serviceman collects the tax with respect to the
15 selling price of property which he sells and the purchaser
16 thereafter returns such property and the serviceman refunds
17 the selling price thereof to the purchaser, such serviceman
18 shall also refund, to the purchaser, the tax so collected from
19 the purchaser. When filing his return for the period in which
20 he refunds such tax to the purchaser, the serviceman may
21 deduct the amount of the tax so refunded by him to the
22 purchaser from any other Service Use Tax, Service Occupation
23 Tax, retailers' occupation tax or use tax which such
24 serviceman may be required to pay or remit to the Department,
25 as shown by such return, provided that the amount of the tax to
26 be deducted shall previously have been remitted to the

1 Department by such serviceman. If the serviceman shall not
2 previously have remitted the amount of such tax to the
3 Department, he shall be entitled to no deduction hereunder
4 upon refunding such tax to the purchaser.

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

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

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

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

25 Beginning January 1, 1990, each month the Department shall
26 pay into the State and Local Sales Tax Reform Fund 20% of the

1 net revenue realized for the preceding month from the 6.25%
2 general rate on transfers of tangible personal property, other
3 than (i) tangible personal property which is purchased outside
4 Illinois at retail from a retailer and which is titled or
5 registered by an agency of this State's government and (ii)
6 aviation fuel sold on or after December 1, 2019. This
7 exception for aviation fuel only applies for so long as the
8 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
9 47133 are binding on the State.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

15 Beginning July 1, 2021 and until July 1, 2022, subject to
16 the payment of amounts into the State and Local Sales Tax
17 Reform 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 16% of the net revenue realized from
23 the taxes imposed on motor fuel and gasohol. Beginning July 1,
24 2022 and until July 1, 2023, subject to the payment of amounts
25 into the State and Local Sales Tax Reform Fund, the Build
26 Illinois Fund, the McCormick Place Expansion Project Fund, the

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

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

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

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

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

1 (Source: P.A. 101-10, Article 15, Section 15-15, eff. 6-5-19;
2 101-10, Article 25, Section 25-110, eff. 6-5-19; 101-27, eff.
3 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
4 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

5 Section 50. The Service Occupation Tax Act is amended by
6 changing Section 9 as follows:

7 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

1 Section is allowed only for returns that are filed in the
2 manner required by this Act. The Department may disallow the
3 discount for servicemen whose certificate of registration is
4 revoked at the time the return is filed, but only if the
5 Department's decision to revoke the certificate of
6 registration has become final.

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

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

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

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

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

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

4 1. The name of the seller;

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

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

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

14 5. The amount of tax due;

15 5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

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

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

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

1 monthly returns.

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

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

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

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

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

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

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

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

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

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

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

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

1 for the preceding month from the 1% tax imposed under this Act.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1	2005	108,000,000
2	2006	113,000,000
3	2007	119,000,000
4	2008	126,000,000
5	2009	132,000,000
6	2010	139,000,000
7	2011	146,000,000
8	2012	153,000,000
9	2013	161,000,000
10	2014	170,000,000
11	2015	179,000,000
12	2016	189,000,000
13	2017	199,000,000
14	2018	210,000,000
15	2019	221,000,000
16	2020	233,000,000
17	2021	300,000,000
18	2022	300,000,000
19	2023	300,000,000
20	2024	300,000,000
21	2025	300,000,000
22	2026	300,000,000
23	2027	375,000,000
24	2028	375,000,000
25	2029	375,000,000
26	2030	375,000,000

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

7 and

8 each fiscal year

9 thereafter that bonds

10 are outstanding under

11 Section 13.2 of the

12 Metropolitan Pier and

13 Exposition Authority Act,

14 but not after fiscal year 2060.

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

1 Deposit", has been deposited.

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

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

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

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

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

1 and use taxes administered by the Department.

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

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

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

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

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

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

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

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

1 School Fund as part of the monthly transfer from the General
2 Revenue Fund in accordance with Section 8a of the State
3 Finance Act.

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

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

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

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

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

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

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

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

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

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

19 (Source: P.A. 101-10, Article 15, Section 15-20, eff. 6-5-19;
20 101-10, Article 25, Section 25-115, eff. 6-5-19; 101-27, eff.
21 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
22 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

23 Section 55. The Retailers' Occupation Tax Act is amended
24 by changing Section 3 as follows:

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

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

7 1. The name of the seller;

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

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

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

23 5. Deductions allowed by law;

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

1 food for human consumption that is to be consumed off the
2 premises where it is sold (other than alcoholic beverages,
3 food consisting of or infused with adult use cannabis,
4 soft drinks, and food that has been prepared for immediate
5 consumption) which were received during the preceding
6 calendar month or quarter and upon which tax would have
7 been due but for the 0% rate imposed under Public Act
8 102-700 ~~this amendatory Act of the 102nd General Assembly;~~

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

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

19 9. The signature of the taxpayer; and

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

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

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

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

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

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

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

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

- 21 1. The name of the seller;
- 22 2. The address of the principal place of business from
23 which he engages in the business of selling tangible
24 personal property at retail in this State;
- 25 3. The total amount of taxable receipts received by
26 him during the preceding calendar month from sales of

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

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

6 5. The amount of tax due; and

7 6. Such other reasonable information as the Department
8 may require.

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

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

1 amount paid for alcoholic liquor purchased during the
2 preceding month and such other information as is reasonably
3 required by the Department. The Department may adopt rules to
4 require that this statement be filed in an electronic or
5 telephonic format. Such rules may provide for exceptions from
6 the filing requirements of this paragraph. For the purposes of
7 this paragraph, the term "alcoholic liquor" shall have the
8 meaning prescribed in the Liquor Control Act of 1934.

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

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

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

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

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

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

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

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

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

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

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

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

26 If the retailer is otherwise required to file a monthly or

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

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

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

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

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

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

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

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

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

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

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

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

1 such other information as the Department may reasonably
2 require.

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

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

1 registration to such tangible personal property.

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

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

1 if the tax had been remitted to the Department by the retailer.

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

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

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

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

1 2021, a certified service provider, as defined in the Leveling
2 the Playing Field for Illinois Retail Act, filing the return
3 under this Section on behalf of a remote retailer shall, at the
4 time of such return, pay to the Department the amount of tax
5 imposed by this Act less a discount of 1.75%. A remote retailer
6 using a certified service provider to file a return on its
7 behalf, as provided in the Leveling the Playing Field for
8 Illinois Retail Act, is not eligible for the discount. When
9 determining the discount allowed under this Section, retailers
10 shall include the amount of tax that would have been due at the
11 1% rate but for the 0% rate imposed under Public Act 102-700
12 ~~this amendatory Act of the 102nd General Assembly~~. When
13 determining the discount allowed under this Section, retailers
14 shall include the amount of tax that would have been due at the
15 6.25% rate but for the 1.25% rate imposed on sales tax holiday
16 items under Public Act 102-700 ~~this amendatory Act of the~~
17 ~~102nd General Assembly~~. The discount under this Section is not
18 allowed for the 1.25% portion of taxes paid on aviation fuel
19 that is subject to the revenue use requirements of 49 U.S.C.
20 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to
21 Section 2d of this Act shall be included in the amount on which
22 such 2.1% or 1.75% discount is computed. In the case of
23 retailers who report and pay the tax on a transaction by
24 transaction basis, as provided in this Section, such discount
25 shall be taken with each such tax remittance instead of when
26 such retailer files his periodic return. The discount allowed

1 under this Section is allowed only for returns that are filed
2 in the manner required by this Act. The Department may
3 disallow the discount for retailers whose certificate of
4 registration is revoked at the time the return is filed, but
5 only if the Department's decision to revoke the certificate of
6 registration has become final.

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

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

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

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

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

1 The provisions of this paragraph apply before October 1,
2 2001. Without regard to whether a taxpayer is required to make
3 quarter monthly payments as specified above, any taxpayer who
4 is required by Section 2d of this Act to collect and remit
5 prepaid taxes and has collected prepaid taxes which average in
6 excess of \$25,000 per month during the preceding 2 complete
7 calendar quarters, shall file a return with the Department as
8 required by Section 2f and shall make payments to the
9 Department on or before the 7th, 15th, 22nd and last day of the
10 month during which such liability is incurred. If the month
11 during which such tax liability is incurred began prior to
12 September 1, 1985 (the effective date of Public Act 84-221),
13 each payment shall be in an amount not less than 22.5% of the
14 taxpayer's actual liability under Section 2d. If the month
15 during which such tax liability is incurred begins on or after
16 January 1, 1986, each payment shall be in an amount equal to
17 22.5% of the taxpayer's actual liability for the month or
18 27.5% of the taxpayer's liability for the same calendar month
19 of the preceding calendar year. If the month during which such
20 tax liability is incurred begins on or after January 1, 1987,
21 each payment shall be in an amount equal to 22.5% of the
22 taxpayer's actual liability for the month or 26.25% of the
23 taxpayer's liability for the same calendar month of the
24 preceding year. The amount of such quarter monthly payments
25 shall be credited against the final tax liability of the
26 taxpayer's return for that month filed under this Section or

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

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

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

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

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

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

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

21 Beginning January 1, 1990, each month the Department shall
22 pay into the County and Mass Transit District Fund, a special
23 fund in the State treasury which is hereby created, 4% of the
24 net revenue realized for the preceding month from the 6.25%
25 general rate other than aviation fuel sold on or after
26 December 1, 2019. This exception for aviation fuel only

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

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

12 Beginning January 1, 1990, each month the Department shall
13 pay into the Local Government Tax Fund 16% of the net revenue
14 realized for the preceding month from the 6.25% general rate
15 on the selling price of tangible personal property other than
16 aviation fuel sold on or after December 1, 2019. This
17 exception for aviation fuel only applies for so long as the
18 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
19 47133 are 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. If, in any month, the
10 tax on sales tax holiday items, as defined in Section 2-8, is
11 imposed at the rate of 1.25%, then the Department shall pay 80%
12 of the net revenue realized for that month from the 1.25% rate
13 on the selling price of sales tax holiday items into the Local
14 Government Tax Fund.

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

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

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

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

20 Beginning July 1, 2015, of the remainder of the moneys
21 received by the Department under the Use Tax Act, the Service
22 Use Tax Act, the Service Occupation Tax Act, and this Act, each
23 month the Department shall deposit \$500,000 into the State
24 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 this Act,
7 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
8 Act, and Section 9 of the Service Occupation Tax Act, such Acts
9 being hereinafter called the "Tax Acts" and such aggregate of
10 2.2% or 3.8%, as the case may be, of moneys being hereinafter
11 called the "Tax Act Amount", and (2) the amount transferred to
12 the Build Illinois Fund from the State and Local Sales Tax
13 Reform Fund shall be less than the Annual Specified Amount (as
14 hereinafter defined), an amount equal to the difference shall
15 be immediately paid into the Build Illinois Fund from other
16 moneys received by the Department pursuant to the Tax Acts;
17 the "Annual Specified Amount" means the amounts specified
18 below for fiscal years 1986 through 1993:

19	Fiscal Year	Annual Specified Amount
20	1986	\$54,800,000
21	1987	\$76,650,000
22	1988	\$80,480,000
23	1989	\$88,510,000
24	1990	\$115,330,000
25	1991	\$145,470,000
26	1992	\$182,730,000

1 1993 \$206,520,000;

2 and means the Certified Annual Debt Service Requirement (as

3 defined in Section 13 of the Build Illinois Bond Act) or the

4 Tax Act Amount, whichever is greater, for fiscal year 1994 and

5 each fiscal year thereafter; and further provided, that if on

6 the last business day of any month the sum of (1) the Tax Act

7 Amount required to be deposited into the Build Illinois Bond

8 Account in the Build Illinois Fund during such month and (2)

9 the amount transferred to the Build Illinois Fund from the

10 State and Local Sales Tax Reform Fund shall have been less than

11 1/12 of the Annual Specified Amount, an amount equal to the

12 difference shall be immediately paid into the Build Illinois

13 Fund from other moneys received by the Department pursuant to

14 the Tax Acts; and, further provided, that in no event shall the

15 payments required under the preceding proviso result in

16 aggregate payments into the Build Illinois Fund pursuant to

17 this clause (b) for any fiscal year in excess of the greater of

18 (i) the Tax Act Amount or (ii) the Annual Specified Amount for

19 such fiscal year. The amounts payable into the Build Illinois

20 Fund under clause (b) of the first sentence in this paragraph

21 shall be payable only until such time as the aggregate amount

22 on deposit under each trust indenture securing Bonds issued

23 and outstanding pursuant to the Build Illinois Bond Act is

24 sufficient, taking into account any future investment income,

25 to fully provide, in accordance with such indenture, for the

26 defeasance of or the payment of the principal of, premium, if

1 any, and interest on the Bonds secured by such indenture and on
2 any Bonds expected to be issued thereafter and all fees and
3 costs payable with respect thereto, all as certified by the
4 Director of the Bureau of the Budget (now Governor's Office of
5 Management and Budget). If on the last business day of any
6 month in which Bonds are outstanding pursuant to the Build
7 Illinois Bond Act, the aggregate of moneys deposited in the
8 Build Illinois Bond Account in the Build Illinois Fund in such
9 month shall be less than the amount required to be transferred
10 in such month from the Build Illinois Bond Account to the Build
11 Illinois Bond Retirement and Interest Fund pursuant to Section
12 13 of the Build Illinois Bond Act, an amount equal to such
13 deficiency shall be immediately paid from other moneys
14 received by the Department pursuant to the Tax Acts to the
15 Build Illinois Fund; provided, however, that any amounts paid
16 to the Build Illinois Fund in any fiscal year pursuant to this
17 sentence shall be deemed to constitute payments pursuant to
18 clause (b) of the first sentence of this paragraph and shall
19 reduce the amount otherwise payable for such fiscal year
20 pursuant to that clause (b). 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 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
26	2007	119,000,000

1	2008	126,000,000
2	2009	132,000,000
3	2010	139,000,000
4	2011	146,000,000
5	2012	153,000,000
6	2013	161,000,000
7	2014	170,000,000
8	2015	179,000,000
9	2016	189,000,000
10	2017	199,000,000
11	2018	210,000,000
12	2019	221,000,000
13	2020	233,000,000
14	2021	300,000,000
15	2022	300,000,000
16	2023	300,000,000
17	2024	300,000,000
18	2025	300,000,000
19	2026	300,000,000
20	2027	375,000,000
21	2028	375,000,000
22	2029	375,000,000
23	2030	375,000,000
24	2031	375,000,000
25	2032	375,000,000
26	2033	375,000,000

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

4 and

5 each fiscal year

6 thereafter that bonds

7 are outstanding under

8 Section 13.2 of the

9 Metropolitan Pier and

10 Exposition Authority Act,

11 but not after fiscal year 2060.

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

25 Subject to payment of amounts into the Capital Projects
26 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,

1 and the McCormick Place Expansion Project Fund pursuant to the
2 preceding paragraphs or in any amendments thereto hereafter
3 enacted, for aviation fuel sold on or after December 1, 2019,
4 the Department shall each month deposit into the Aviation Fuel
5 Sales Tax Refund Fund an amount estimated by the Department to
6 be required for refunds of the 80% portion of the tax on
7 aviation fuel under this Act. The Department shall only
8 deposit moneys into the Aviation Fuel Sales Tax Refund Fund
9 under this paragraph for so long as the revenue use
10 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
11 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% thereof shall be paid into the State
23 treasury ~~Treasury~~ and 25% shall be reserved in a special
24 account and used only for the transfer to the Common School
25 Fund as part of the monthly transfer from the General Revenue
26 Fund in accordance with Section 8a of the State Finance Act.

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

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

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

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

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

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

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

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

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

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

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

1 be filed not later than the 20th day of the month next
2 following the month during which the event with retail sales
3 was held. Any person who fails to file a report required by
4 this Section commits a business offense and is subject to a
5 fine not to exceed \$250.

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

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

1 101-10, Article 25, Section 25-120, eff. 6-5-19; 101-27, eff.
2 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
3 101-636, eff. 6-10-20; 102-634, eff. 8-27-21; 102-700, Article
4 60, Section 60-30, eff. 4-19-22; 102-700, Article 65, Section
5 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff.
6 1-1-23; revised 12-13-22.)

7 Section 60. The Southwestern Illinois Metropolitan and
8 Regional Planning Act is amended by changing Section 35 as
9 follows:

10 (70 ILCS 1710/35) (from Ch. 85, par. 1185)

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

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

2 (730 ILCS 5/3-5-3 rep.)

3 (730 ILCS 5/5-8-1.3 rep.)

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

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

8 (820 ILCS 305/18.1)

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

1 claim of the current and former employees and appointees of
2 the Commission. The decision of the independent arbitrator
3 shall become the decision of the Commission. An appeal of the
4 independent arbitrator's decision shall be subject to judicial
5 review in accordance with subsection (f) of Section 19.

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

7 (820 ILCS 305/14.1 rep.)

8 Section 80. The Workers' Compensation Act is amended by
9 repealing Sections 14.1.

10 Section 99. Effective date. This Act takes effect upon
11 becoming law.