

1 AN ACT concerning revenue.

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

4 Section 5. The Illinois Income Tax Act is amended by  
5 changing Section 216 as follows:

6 (35 ILCS 5/216)

7 Sec. 216. Credit for wages paid to returning citizens.

8 (a) For each taxable year beginning on or after January 1,  
9 2007, each taxpayer is entitled to a credit against the tax  
10 imposed by subsections (a) and (b) of Section 201 of this Act  
11 in an amount equal to 5% of qualified wages paid by the  
12 taxpayer during the taxable year to one or more Illinois  
13 residents who are qualified returning citizens. For each  
14 taxable year beginning on or after January 1, 2025, each  
15 taxpayer is entitled to a credit against the tax imposed by  
16 subsections (a) and (b) of Section 201 of this Act in an amount  
17 equal to 15% of qualified wages paid by the taxpayer during the  
18 taxable year to one or more Illinois residents who are  
19 qualified returning citizens. The total credit allowed to a  
20 taxpayer with respect to each qualified returning citizen may  
21 not exceed \$1,500 for taxable years ending before December 31,  
22 2025 ~~on or before December 31, 2024~~. For taxable years ending  
23 on or after December 31, 2025, the total credit allowed to a

1 taxpayer with respect to each qualified returning citizen may  
2 not exceed \$7,500. For taxable years ending on or after  
3 December 31, 2025, the total amount in credit that may be  
4 awarded under this Section may not exceed \$1,000,000 per  
5 taxable year. For taxable years ending before December 31,  
6 2023, for partners, shareholders of Subchapter S corporations,  
7 and owners of limited liability companies, if the liability  
8 company is treated as a partnership for purposes of federal  
9 and State income taxation, there shall be allowed a credit  
10 under this Section to be determined in accordance with the  
11 determination of income and distributive share of income under  
12 Sections 702 and 704 and Subchapter S of the Internal Revenue  
13 Code. For taxable years ending on or after December 31, 2023,  
14 partners and shareholders of subchapter S corporations are  
15 entitled to a credit under this Section as provided in Section  
16 251.

17 (b) For purposes of this Section, "qualified wages":

18 (1) includes only wages that are subject to federal  
19 unemployment tax under Section 3306 of the Internal  
20 Revenue Code, without regard to any dollar limitation  
21 contained in that Section;

22 (2) does not include any amounts paid or incurred by  
23 an employer for any period to any qualified returning  
24 citizen for whom the employer receives federally funded  
25 payments for on-the-job training of that qualified  
26 returning citizen for that period; and

1           (3) includes only wages attributable to service  
2 rendered during the one-year period beginning with the day  
3 the qualified returning citizen begins work for the  
4 employer.

5           If the taxpayer has received any payment from a program  
6 established under Section 482(e)(1) of the federal Social  
7 Security Act with respect to a qualified returning citizen,  
8 then, for purposes of calculating the credit under this  
9 Section, the amount of the qualified wages paid to that  
10 qualified ex-offender must be reduced by the amount of the  
11 payment.

12           (c) For purposes of this Section, "qualified returning  
13 citizen" means any person who:

14           (1) has been convicted of a crime in this State or of  
15 an offense in any other jurisdiction, not including any  
16 offense or attempted offense that would subject a person  
17 to registration under the Sex Offender Registration Act;

18           (2) was sentenced to a period of incarceration in an  
19 Illinois adult correctional center; and

20           (3) was hired by the taxpayer within 3 years after  
21 being released from an Illinois adult correctional center  
22 if the credit is claimed for a taxable year beginning  
23 before January 1, 2025 ~~on or before January 1, 2024~~, or was  
24 hired by the taxpayer within 5 years after being released  
25 from an Illinois adult correctional center if the credit  
26 is claimed for a taxable year beginning on or after

1 January 1, 2025.

2 (d) In no event shall a credit under this Section reduce  
3 the taxpayer's liability to less than zero. If the amount of  
4 the credit exceeds the tax liability for the year, the excess  
5 may be carried forward and applied to the tax liability of the  
6 5 taxable years following the excess credit year. The tax  
7 credit shall be applied to the earliest year for which there is  
8 a tax liability. If there are credits for more than one year  
9 that are available to offset a liability, the earlier credit  
10 shall be applied first.

11 (e) This Section is exempt from the provisions of Section  
12 250.

13 (Source: P.A. 103-396, eff. 1-1-24; 103-592, eff. 6-7-24.)

14 Section 15. The Live Theater Production Tax Credit Act is  
15 amended by changing Sections 10-20 and 10-30 as follows:

16 (35 ILCS 17/10-20)

17 Sec. 10-20. Tax credit award. Subject to the conditions  
18 set forth in this Act, an applicant is entitled to a tax credit  
19 award as approved by the Department for qualifying Illinois  
20 labor expenditures and Illinois production spending for each  
21 tax year in which the applicant is awarded an accredited  
22 theater production certificate issued by the Department. The  
23 amount of tax credits awarded pursuant to this Act shall not  
24 exceed \$2,000,000 in any State fiscal year ending on or before

1 June 30, 2022. The amount of tax credits awarded pursuant to  
2 this Act for the State fiscal year ending on June 30, 2023 or  
3 the State fiscal year ending on June 30, 2024 shall not exceed  
4 \$4,000,000. For the State fiscal year ending on June 30, 2023  
5 and the State fiscal year ending on June 30, 2024, no more than  
6 \$2,000,000 in credits may be awarded in either of those fiscal  
7 years to accredited theater productions that are not  
8 commercial Broadway touring shows, and no more than \$2,000,000  
9 in credits may be awarded in either of those fiscal years to  
10 commercial Broadway touring shows. For State fiscal years  
11 ending on or after June 30, 2025, the amount of tax credits  
12 awarded under this Act shall not exceed \$6,000,000, with no  
13 more than \$2,000,000 in credits awarded for long-run  
14 productions and pre-Broadway productions, no more than  
15 \$2,000,000 in credits awarded for commercial Broadway touring  
16 shows, and no more than \$2,000,000 in credits awarded for  
17 non-profit theater productions. ~~In the case of credits awarded~~  
18 ~~under this Act for non profit theater productions, no more~~  
19 ~~than \$100,000 in credits may be awarded to any single~~  
20 ~~non-profit theater production.~~

21 The \$2,000,000 in credits that may be awarded for  
22 non-profit theater productions under this Act in a State  
23 fiscal year shall be allocated as follows:

24 (1) no credits may be awarded for non-profit theater  
25 productions that have an annual operating budget of less  
26 than \$25,000;

1           (2) no more than \$225,000 in credits may be awarded,  
2           in the aggregate, for non-profit theater productions that  
3           have an annual operating budget of \$25,000 or more but  
4           less than \$250,000;

5           (3) no more than \$225,000 in credits may be awarded,  
6           in the aggregate, for non-profit theater productions that  
7           have an annual operating budget of \$250,000 or more but  
8           less than \$1,000,000;

9           (4) no more than \$250,000 in credits may be awarded,  
10          in the aggregate, for non-profit theater productions that  
11          have an annual operating budget of \$1,000,000 or more but  
12          less than \$2,500,000;

13          (5) no more than \$300,000 in credits may be awarded,  
14          in the aggregate, for non-profit theater productions that  
15          have an annual operating budget of \$2,500,000 or more but  
16          less than \$5,000,000;

17          (6) no more than \$300,000 in credits may be awarded,  
18          in the aggregate, for non-profit theater productions that  
19          have an annual operating budget of \$5,000,000 or more but  
20          less than \$10,000,000; and

21          (7) no more than \$700,000 in credits may be awarded,  
22          in the aggregate, for non-profit theater productions that  
23          have an annual operating budget of \$10,000,000 or more.

24          Credits shall be awarded on a first-come, first-served  
25          basis. Notwithstanding the foregoing, if the amount of credits  
26          applied for in any fiscal year exceeds the amount authorized

1 to be awarded under this Section, the excess credit amount  
2 shall be awarded in the next fiscal year in which credits  
3 remain available for award and shall be treated as having been  
4 applied for on the first day of that fiscal year.

5 (Source: P.A. 102-700, eff. 4-19-22; 102-1112, eff. 12-21-22;  
6 103-592, eff. 6-7-24.)

7 (35 ILCS 17/10-30)

8 Sec. 10-30. Review of application for accredited theater  
9 production certificate.

10 (a) The Department shall issue an accredited theater  
11 production certificate to an applicant if it finds that by a  
12 preponderance the following conditions exist:

13 (1) the applicant intends to make the expenditure in  
14 the State required for certification of the accredited  
15 theater production;

16 (2) the applicant's accredited theater production is  
17 economically sound and will benefit the people of the  
18 State of Illinois by increasing opportunities for  
19 employment and will strengthen the economy of Illinois;

20 (3) the following requirements related to the  
21 implementation of a diversity plan have been met: (i) the  
22 applicant has filed with the Department a diversity plan  
23 outlining specific goals for hiring Illinois labor  
24 expenditure eligible minority persons and women, as  
25 defined in the Business Enterprise for Minorities, Women,

1 and Persons with Disabilities Act, and for using vendors  
2 receiving certification under the Business Enterprise for  
3 Minorities, Women, and Persons with Disabilities Act; (ii)  
4 the Department has approved the plan as meeting the  
5 requirements established by the Department and verified  
6 that the applicant has met or made good faith efforts in  
7 achieving those goals; and (iii) the Department has  
8 adopted any rules that are necessary to ensure compliance  
9 with the provisions set forth in this paragraph and  
10 necessary to require that the applicant's plan reflects  
11 the diversity of the population of this State;

12 (4) the applicant's accredited theater production  
13 application indicates whether the applicant intends to  
14 participate in training, education, and recruitment  
15 programs that are organized in cooperation with Illinois  
16 colleges and universities, labor organizations, and the  
17 holders of accredited theater production certificates and  
18 are designed to promote and encourage the training and  
19 hiring of Illinois residents who represent the diversity  
20 of Illinois;

21 (5) except for qualifying commercial Broadway touring  
22 shows and non-profit theater productions ~~qualifying in the~~  
23 ~~State fiscal year ending June 30, 2023~~, if not for the tax  
24 credit award, the applicant's accredited theater  
25 production would not occur in Illinois, which may be  
26 demonstrated by any means, including, but not limited to,



1 evidence that: (i) the applicant, presenter, owner, or  
2 licensee of the production rights has other state or  
3 international location options at which to present the  
4 production and could reasonably and efficiently locate  
5 outside of the State, (ii) at least one other state or  
6 nation could be considered for the production, (iii) the  
7 receipt of the tax award credit is a major factor in the  
8 decision of the applicant, presenter, production owner or  
9 licensee as to where the production will be presented and  
10 that without the tax credit award the applicant likely  
11 would not create or retain jobs in Illinois, or (iv)  
12 receipt of the tax credit award is essential to the  
13 applicant's decision to create or retain new jobs in the  
14 State; and

15 (6) the tax credit award will result in an overall  
16 positive impact to the State, as determined by the  
17 Department using the best available data.

18 (b) If any of the provisions in this Section conflict with  
19 any existing collective bargaining agreements, the terms and  
20 conditions of those collective bargaining agreements shall  
21 control.

22 (c) The Department shall act expeditiously regarding  
23 approval of applications for accredited theater production  
24 certificates so as to accommodate the pre-production work,  
25 booking, commencement of ticket sales, determination of  
26 performance dates, load in, and other matters relating to the

1 live theater productions for which approval is sought.

2 (Source: P.A. 102-1112, eff. 12-21-22.)

3 Section 20. The Music and Musicians Tax Credit and Jobs  
4 Act is amended by changing Sections 50-10, 50-20, 50-25,  
5 50-40, and 50-45 as follows:

6 (35 ILCS 19/50-10)

7 Sec. 50-10. Definitions. As used in this Act:

8 "Department" means the Department of Commerce and Economic  
9 Opportunity.

10 "Expenditure in the State" means (i) an expenditure to  
11 acquire, from a source within the State, property that is  
12 subject to tax under the Use Tax Act, the Service Use Tax Act,  
13 the Service Occupation Tax Act, or the Retailers' Occupation  
14 Tax Act or (ii) an expenditure for compensation for services  
15 performed within the State that is subject to State income tax  
16 under the Illinois Income Tax Act.

17 "Illinois labor expenditure" means gross salary or wages,  
18 including, but not limited to, taxes, benefits, and any other  
19 consideration incurred or paid to artist employees of the  
20 applicant for services rendered to and on behalf of the  
21 qualified music company, provided that the expenditure is:

22 (1) incurred or paid by the applicant on or after the  
23 effective date of this Act for services related to any  
24 portion of a qualified music company from rehearsals,

1 performances, and any other qualified music company  
2 related activities;

3 (2) limited to the first \$100,000 of wages incurred or  
4 paid to each employee of a qualified music production in  
5 each tax year;

6 (3) paid in the tax year for which the applicant is  
7 claiming the tax credit award;

8 (4) paid to persons residing in Illinois at the time  
9 payments were made; and

10 (5) reasonable under the circumstances.

11 "Qualified music company" means an entity that (i) is  
12 authorized to do business in Illinois, (ii) is engaged  
13 directly or indirectly in the production, distribution, or  
14 promotion of music, (iii) is certified by the Department as  
15 meeting the eligibility requirements of this Act, and (iv) has  
16 executed a contract with the Department providing the terms  
17 and conditions for its participation.

18 "Qualified music company payroll" or "QMC payroll" means  
19 wages reported by the qualified music company in box 1 of each  
20 W-2 form prepared for an employee of the qualified music  
21 company who is an Illinois resident.

22 "Resident copyright" means the copyright of a musical  
23 composition written by an Illinois resident or owned by an  
24 Illinois-domiciled music company, as evidenced by documents of  
25 ownership, including, but not limited to, registration with  
26 the United States Copyright Office.

1 "Sound recording" means a recording of music, poetry, or a  
2 spoken-word performance made, in whole or in part, in  
3 Illinois. "Sound recording" does not include the audio  
4 portions of dialogue or words spoken and recorded as part of  
5 television news coverage or athletic events.

6 "Sound recording production company" means a company  
7 engaged in the business of producing sound recordings. "Sound  
8 recording production company" does not include any person or  
9 company, or any company owned, affiliated, or controlled, in  
10 whole or in part, by any company or person, that is in default  
11 on a loan made by the State or a loan guaranteed by the State,  
12 nor which has ever declared bankruptcy under which an  
13 obligation of the company or person to pay or repay public  
14 funds or moneys was discharged as a part of the bankruptcy.

15 "State-certified production" means a sound recording  
16 production, or a series of productions, including, but not  
17 limited to, master and demonstration recordings, occurring  
18 over the course of a 12-month period, and the base  
19 production-related investment that is approved by the  
20 Department ~~within 180 days~~ after receipt by the Department of  
21 a complete application for initial certification of a  
22 production. ~~If the production is not approved within 180 days,~~  
23 ~~the Department shall provide a written report to the Senate~~  
24 ~~Executive Committee and the House Executive Committee that~~  
25 ~~states the reason why the production has not been approved.~~

26 "Tax credit award" means the issuance to a taxpayer by the

1 Department of a tax credit award against the taxes imposed by  
2 subsections (a) and (b) of Section 201 of the Illinois Income  
3 Tax Act as provided in this Act.

4 (Source: P.A. 103-592, eff. 6-7-24; revised 10-24-24.)

5 (35 ILCS 19/50-20)

6 Sec. 50-20. Application for certification of qualified  
7 music company. Any applicant who ~~that~~ operates ~~a qualified~~  
8 ~~music company located in the State~~ or is proposing to operate a  
9 business ~~qualified music company~~ in the State may apply to the  
10 Department to have the business ~~qualified music company~~  
11 certified by the Department as a qualified music company if  
12 the business meets the criteria for certification set forth in  
13 this Act.

14 (Source: P.A. 103-592, eff. 6-7-24.)

15 (35 ILCS 19/50-25)

16 Sec. 50-25. Review of applications for qualified music  
17 company certificates.

18 (a) The Department shall issue a qualified music company  
19 certificate to an applicant if it finds that ~~a preponderance~~  
20 ~~of~~ the following conditions exist ~~exists~~:

21 (1) the applicant is engaged directly or indirectly in  
22 the production, distribution, and promotion of music;

23 (2) the applicant intends to make an ~~the~~ expenditure  
24 as defined in this Act ~~in the State required for~~

1 ~~certification of the qualified music company;~~

2 (3) the applicant's qualified music company is  
3 economically sound and will benefit the people of the  
4 State of Illinois by increasing opportunities for  
5 employment and will strengthen the economy of Illinois;

6 (4) the following requirements related to the  
7 implementation of a diversity plan have been met:

8 (A) the applicant has filed with the Department a  
9 diversity plan outlining specific goals for hiring  
10 Illinois labor expenditure eligible minority persons  
11 and women, as defined in the Business Enterprise for  
12 Minorities, Women, and Persons with Disabilities Act,  
13 and for using vendors receiving certification under  
14 the Business Enterprise for Minorities, Women, and  
15 Persons with Disabilities Act;

16 (B) the Department has approved the plan as  
17 meeting the requirements established by the Department  
18 and verified that the applicant has met or made good  
19 faith efforts in achieving those goals; and

20 (C) the Department has adopted any rules that are  
21 necessary to ensure compliance with the provisions set  
22 forth in this paragraph (4) and any rules that are  
23 necessary to show that the applicant's plan reflects  
24 the diversity of the population of this State;

25 (5) the applicant's qualified music company  
26 application indicates whether the applicant intends to

1 participate in training, education, and recruitment  
2 programs that are organized in cooperation with Illinois  
3 colleges and universities, labor organizations, and the  
4 holders of qualified music company certificates and are  
5 designed to promote and encourage the training and hiring  
6 of Illinois residents who represent the diversity of  
7 Illinois; and

8 (6) the tax credit award will result in an overall  
9 positive impact to the State, ~~as determined by the~~  
10 ~~Department using the best available data.~~

11 (b) If any of the provisions in this Section conflict with  
12 any existing collective bargaining agreements, the terms and  
13 conditions of those collective bargaining agreements shall  
14 control.

15 (c) The Department shall act expeditiously regarding  
16 approval of applications for qualified music companies so as  
17 to accommodate the operations and needs of those companies.

18 (Source: P.A. 103-592, eff. 6-7-24.)

19 (35 ILCS 19/50-40)

20 Sec. 50-40. Amount and payment of the tax credit award.

21 (a) For taxable years beginning on or after January 1,  
22 2025, the Department shall determine the amount of the tax  
23 award under this Act ~~may award tax credit awards to qualified~~  
24 ~~music companies~~. The award may not exceed 10% of the Illinois  
25 labor expenditures for the State-certified production if the

1 QMC payroll of the qualified music company for the taxable  
2 year does not exceed \$150,000 or 15% of the Illinois labor  
3 expenditures for the State-certified production if the QMC  
4 payroll of the qualified music company for the taxable year  
5 exceeds \$150,000, plus all of the following:

6 (1) an additional 15% of the Illinois labor  
7 expenditures for the State-certified production generated  
8 by the employment of Illinois residents in geographic  
9 areas of high poverty or high unemployment in each tax  
10 year, as determined by the Department; and

11 (2) an additional 7% of the Illinois labor  
12 expenditures for the State-certified production generated  
13 by the employment of individuals who are employed at a  
14 wage of no less than the general prevailing hourly rate as  
15 paid for work of a similar character in the locality in  
16 which the work is performed; and

17 (3) an additional 7% of the Illinois labor  
18 expenditures for the State-certified production incurred  
19 by a qualified music company and spent on post-production  
20 sound recording for television or film work completed in  
21 Illinois.

22 (b) To the extent that the base investment by a qualified  
23 music company is expended on a sound recording production of a  
24 resident copyright, the investor shall be allowed an  
25 additional 10% increase in the base investment rate.

26 (c) The aggregate amount of credits certified for all



1 investors pursuant to this Section during any calendar year  
2 shall not exceed \$2,000,000. No more than \$200,000 in tax  
3 credits may be granted per calendar year for any single  
4 qualified music company.

5 (d) A business is eligible for participation in the  
6 program if the business meets all of the following criteria:

7 (1) The business is engaged directly or indirectly in  
8 the production, distribution, and promotion of music.

9 (2) The business is approved by the Director of  
10 Commerce and Economic Opportunity.

11 (e) Upon approval of a tax credit award under this Act, the  
12 Department shall issue a tax credit certificate to the  
13 applicant.

14 (Source: P.A. 103-592, eff. 6-7-24.)

15 (35 ILCS 19/50-45)

16 Sec. 50-45. Qualified music program evaluation and  
17 reports.

18 (a) (Blank). ~~The Department's qualified music program tax~~  
19 ~~credit award evaluation must include:~~

20 ~~(1) an assessment of the effectiveness of the program~~  
21 ~~in creating and retaining new jobs in Illinois;~~

22 ~~(2) an assessment of the revenue impact of the~~  
23 ~~program;~~

24 ~~(3) in the discretion of the Department, a review of~~  
25 ~~the practices and experiences of other states or nations~~

1 ~~with similar programs; and~~  
2 ~~(4) an assessment of the overall success of the~~  
3 ~~program.~~

4 The Department may make a recommendation to extend,  
5 modify, or not extend the program based on the evaluation.

6 (b) At the end of each fiscal quarter, the Department  
7 shall submit to the General Assembly a report that includes,  
8 without limitation:

9 (1) an assessment of the economic impact of the  
10 program, including the number of jobs created and  
11 retained, and whether the job positions are entry level,  
12 management, vendor, or production related;

13 (2) the amount of qualified music company spending  
14 brought to Illinois, including the amount of spending and  
15 type of Illinois vendors hired in connection with a  
16 qualified music company; and

17 (3) a determination of whether those receiving  
18 qualifying Illinois labor expenditure salaries or wages  
19 reflect the geographic, racial and ethnic, gender, and  
20 income level diversity of the State of Illinois.

21 (c) At the end of each fiscal year, the Department shall  
22 submit to the General Assembly a report that includes, without  
23 limitation:

24 (1) the identification of each vendor that provided  
25 goods or services that were included in a qualified music  
26 company's Illinois spending;

1           (2) a statement of the amount paid to each identified  
2 vendor by the qualified music program and whether the  
3 vendor is a minority-owned or women-owned business as  
4 defined in Section 2 of the Business Enterprise for  
5 Minorities, Women, and Persons with Disabilities Act; and

6           (3) a description of the steps taken by the Department  
7 to encourage qualified music companies ~~company~~ to use  
8 vendors who are minority-owned or women-owned businesses.

9 (Source: P.A. 103-592, eff. 6-7-24; revised 10-21-24.)

10           Section 25. The Use Tax Act is amended by changing Section  
11 9 as follows:

12           (35 ILCS 105/9)

13           (Text of Section before amendment by P.A. 103-592, Article  
14 75, Section 75-5)

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

1 tax, keeping records, preparing and filing returns, remitting  
2 the tax and supplying data to the Department on request.  
3 Beginning with returns due on or after January 1, 2025, the  
4 discount allowed in this Section, the Retailers' Occupation  
5 Tax Act, the Service Occupation Tax Act, and the Service Use  
6 Tax Act, including any local tax administered by the  
7 Department and reported on the same return, shall not exceed  
8 \$1,000 per month in the aggregate for returns other than  
9 transaction returns filed during the month. When determining  
10 the discount allowed under this Section, retailers shall  
11 include the amount of tax that would have been due at the 6.25%  
12 rate but for the 1.25% rate imposed on sales tax holiday items  
13 under Public Act 102-700. The discount under this Section is  
14 not allowed for the 1.25% portion of taxes paid on aviation  
15 fuel that is subject to the revenue use requirements of 49  
16 U.S.C. 47107(b) and 49 U.S.C. 47133. When determining the  
17 discount allowed under this Section, retailers shall include  
18 the amount of tax that would have been due at the 1% rate but  
19 for the 0% rate imposed under Public Act 102-700. In the case  
20 of retailers who report and pay the tax on a transaction by  
21 transaction basis, as provided in this Section, such discount  
22 shall be taken with each such tax remittance instead of when  
23 such retailer files his periodic return, but, beginning with  
24 returns due on or after January 1, 2025, the discount allowed  
25 under this Section and the Retailers' Occupation Tax Act,  
26 including any local tax administered by the Department and

1 reported on the same transaction return, shall not exceed  
2 \$1,000 per month for all transaction returns filed during the  
3 month. The discount allowed under this Section is allowed only  
4 for returns that are filed in the manner required by this Act.  
5 The Department may disallow the discount for retailers whose  
6 certificate of registration is revoked at the time the return  
7 is filed, but only if the Department's decision to revoke the  
8 certificate of registration has become final. A retailer need  
9 not remit that part of any tax collected by him to the extent  
10 that he is required to remit and does remit the tax imposed by  
11 the Retailers' Occupation Tax Act, with respect to the sale of  
12 the same property.

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

23 Except as provided in this Section, on or before the  
24 twentieth day of each calendar month, such retailer shall file  
25 a return for the preceding calendar month. Such return shall  
26 be filed on forms prescribed by the Department and shall

1 furnish such information as the Department may reasonably  
2 require. The return shall include the gross receipts on food  
3 for human consumption that is to be consumed off the premises  
4 where it is sold (other than alcoholic beverages, food  
5 consisting of or infused with adult use cannabis, soft drinks,  
6 and food that has been prepared for immediate consumption)  
7 which were received during the preceding calendar month,  
8 quarter, or year, as appropriate, and upon which tax would  
9 have been due but for the 0% rate imposed under Public Act  
10 102-700. The return shall also include the amount of tax that  
11 would have been due on food for human consumption that is to be  
12 consumed off the premises where it is sold (other than  
13 alcoholic beverages, food consisting of or infused with adult  
14 use cannabis, soft drinks, and food that has been prepared for  
15 immediate consumption) but for the 0% rate imposed under  
16 Public Act 102-700.

17 On and after January 1, 2018, except for returns required  
18 to be filed prior to January 1, 2023 for motor vehicles,  
19 watercraft, aircraft, and trailers that are required to be  
20 registered with an agency of this State, with respect to  
21 retailers whose annual gross receipts average \$20,000 or more,  
22 all returns required to be filed pursuant to this Act shall be  
23 filed electronically. On and after January 1, 2023, with  
24 respect to retailers whose annual gross receipts average  
25 \$20,000 or more, all returns required to be filed pursuant to  
26 this Act, including, but not limited to, returns for motor

1 vehicles, watercraft, aircraft, and trailers that are required  
2 to be registered with an agency of this State, shall be filed  
3 electronically. Retailers who demonstrate that they do not  
4 have access to the Internet or demonstrate hardship in filing  
5 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 the business of selling tangible  
17 personal property at retail in this State;

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

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

25 5. The amount of tax due;

26 5-5. The signature of the taxpayer; and

1           6. Such other reasonable information as the Department  
2           may require.

3           Each retailer required or authorized to collect the tax  
4           imposed by this Act on aviation fuel sold at retail in this  
5           State during the preceding calendar month shall, instead of  
6           reporting and paying tax on aviation fuel as otherwise  
7           required by this Section, report and pay such tax on a separate  
8           aviation fuel tax return. The requirements related to the  
9           return shall be as otherwise provided in this Section.  
10          Notwithstanding any other provisions of this Act to the  
11          contrary, retailers collecting tax on aviation fuel shall file  
12          all aviation fuel tax returns and shall make all aviation fuel  
13          tax payments by electronic means in the manner and form  
14          required by the Department. For purposes of this Section,  
15          "aviation fuel" means jet fuel and 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, retailers 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 Before October 1, 2000, if the taxpayer's average monthly  
14 tax liability to the Department under this Act, the Retailers'  
15 Occupation Tax Act, the Service Occupation Tax Act, the  
16 Service Use Tax Act was \$10,000 or more during the preceding 4  
17 complete calendar quarters, he shall file a return with the  
18 Department each month by the 20th day of the month next  
19 following the month during which such tax liability is  
20 incurred and shall make payments to the Department on or  
21 before the 7th, 15th, 22nd and last day of the month during  
22 which such liability is incurred. On and after October 1,  
23 2000, if the taxpayer's average monthly tax liability to the  
24 Department under this Act, the Retailers' Occupation Tax Act,  
25 the Service Occupation Tax Act, and the Service Use Tax Act was  
26 \$20,000 or more during the preceding 4 complete calendar

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

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

1 and after 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 \$19,000 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 \$20,000. 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 \$20,000  
14 threshold stated above, then such taxpayer may petition the  
15 Department for a change in such taxpayer's reporting status.  
16 The Department shall change such taxpayer's reporting status  
17 unless it finds that such change is seasonal in nature and not  
18 likely to be long term. Quarter monthly payment status shall  
19 be determined under this paragraph as if the rate reduction to  
20 1.25% in Public Act 102-700 on sales tax holiday items had not  
21 occurred. For quarter monthly payments due on or after July 1,  
22 2023 and through June 30, 2024, "25% of the taxpayer's  
23 liability for the same calendar month of the preceding year"  
24 shall be determined as if the rate reduction to 1.25% in Public  
25 Act 102-700 on sales tax holiday items had not occurred.  
26 Quarter monthly payment status shall be determined under this

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

23 If any such payment provided for in this Section exceeds  
24 the taxpayer's liabilities under this Act, the Retailers'  
25 Occupation Tax Act, the Service Occupation Tax Act and the  
26 Service Use Tax Act, as shown by an original monthly return,

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

24 If the retailer is otherwise required to file a monthly  
25 return and if the retailer's average monthly tax liability to  
26 the Department does not exceed \$200, the Department may

1 authorize his returns to be filed on a quarter annual basis,  
2 with the return for January, February, and March of a given  
3 year being due by April 20 of such year; with the return for  
4 April, May and June of a given year being due by July 20 of  
5 such year; with the return for July, August and September of a  
6 given year being due by October 20 of such year, and with the  
7 return for October, November and December of a given year  
8 being due by January 20 of the following year.

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

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

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

25 In addition, with respect to motor vehicles, watercraft,  
26 aircraft, and trailers that are required to be registered with



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

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, every person who is engaged in the  
25 business of leasing or renting such items and who, in  
26 connection with such business, sells any such item to a

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

12 The transaction reporting return in the case of motor  
13 vehicles or trailers that are required to be registered with  
14 an agency of this State, shall be the same document as the  
15 Uniform Invoice referred to in Section 5-402 of the Illinois  
16 Vehicle Code and must show the name and address of the seller;  
17 the name and address of the purchaser; the amount of the  
18 selling price including the amount allowed by the retailer for  
19 traded-in property, if any; the amount allowed by the retailer  
20 for the traded-in tangible personal property, if any, to the  
21 extent to which Section 2 of this Act allows an exemption for  
22 the value of traded-in property; the balance payable after  
23 deducting such trade-in allowance from the total selling  
24 price; the amount of tax due from the retailer with respect to  
25 such transaction; the amount of tax collected from the  
26 purchaser by the retailer on such transaction (or satisfactory

1 evidence that such tax is not due in that particular instance,  
2 if that is claimed to be the fact); the place and date of the  
3 sale; a sufficient identification of the property sold; such  
4 other information as is required in Section 5-402 of the  
5 Illinois Vehicle Code, and such other information as the  
6 Department may reasonably require.

7       The transaction reporting return in the case of watercraft  
8 and aircraft must show the name and address of the seller; the  
9 name and address of the purchaser; the amount of the selling  
10 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, and  
22 such other information as the Department may reasonably  
23 require.

24       Such transaction reporting return shall be filed not later  
25 than 20 days after the date of delivery of the item that is  
26 being sold, but may be filed by the retailer at any time sooner

1 than that if he chooses to do so. The transaction reporting  
2 return and tax remittance or proof of exemption from the tax  
3 that is imposed by this Act may be transmitted to the  
4 Department by way of the State agency with which, or State  
5 officer with whom, the tangible personal property must be  
6 titled or registered (if titling or registration is required)  
7 if the Department and such agency or State officer determine  
8 that this procedure will expedite the processing of  
9 applications for title or registration.

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

23 No retailer's failure or refusal to remit tax under this  
24 Act precludes a user, who has paid the proper tax to the  
25 retailer, from obtaining his certificate of title or other  
26 evidence of title or registration (if titling or registration

1 is required) upon satisfying the Department that such user has  
2 paid the proper tax (if tax is due) to the retailer. The  
3 Department shall adopt appropriate rules to carry out the  
4 mandate of this paragraph.

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

23 On and after January 1, 2025, with respect to the lease of  
24 trailers, other than semitrailers as defined in Section 1-187  
25 of the Illinois Vehicle Code, that are required to be  
26 registered with an agency of this State and that are subject to

1 the tax on lease receipts under this Act, notwithstanding any  
2 other provision of this Act to the contrary, for the purpose of  
3 reporting and paying tax under this Act on those lease  
4 receipts, lessors shall file returns in addition to and  
5 separate from the transaction reporting return. Lessors shall  
6 file those lease returns and make payment to the Department by  
7 electronic means on or before the 20th day of each month  
8 following the month, quarter, or year, as applicable, in which  
9 lease receipts were received. All lease receipts received by  
10 the lessor from the lease of those trailers during the same  
11 reporting period shall be reported and tax shall be paid on a  
12 single return form to be prescribed by the Department.

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

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

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

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

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

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

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

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

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



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

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

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

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

1 are now taxed at 6.25%.

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

1 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
2 the cash receipts collected during the preceding fiscal year  
3 by the Audit Bureau of the Department under the Use Tax Act,  
4 the Service Use Tax Act, the Service Occupation Tax Act, the  
5 Retailers' Occupation Tax Act, and associated local occupation  
6 and use taxes administered by the Department.

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

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

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

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

1	2041 .....	\$419,600,000
2	2042 .....	\$432,200,000
3	2043 .....	\$445,100,000

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

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

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

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

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

19           (Source: P.A. 102-700, Article 60, Section 60-15, eff.  
20 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;  
21 102-1019, eff. 1-1-23; 103-154, eff. 6-30-23; 103-363, eff.  
22 7-28-23; 103-592, Article 110, Section 110-5, eff. 6-7-24;  
23 revised 7-22-24.)

24           (Text of Section after amendment by P.A. 103-592, Article  
25 75, Section 75-5)

1           Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
2 and trailers that are required to be registered with an agency  
3 of this State, each retailer required or authorized to collect  
4 the tax imposed by this Act shall pay to the Department the  
5 amount of such tax (except as otherwise provided) at the time  
6 when he is required to file his return for the period during  
7 which such tax was collected, less a discount of 2.1% prior to  
8 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
9 per calendar year, whichever is greater, which is allowed to  
10 reimburse the retailer for expenses incurred in collecting the  
11 tax, keeping records, preparing and filing returns, remitting  
12 the tax and supplying data to the Department on request.  
13 Beginning with returns due on or after January 1, 2025, the  
14 discount allowed in this Section, the Retailers' Occupation  
15 Tax Act, the Service Occupation Tax Act, and the Service Use  
16 Tax Act, including any local tax administered by the  
17 Department and reported on the same return, shall not exceed  
18 \$1,000 per month in the aggregate for returns other than  
19 transaction returns filed during the month. When determining  
20 the discount allowed under this Section, retailers shall  
21 include the amount of tax that would have been due at the 6.25%  
22 rate but for the 1.25% rate imposed on sales tax holiday items  
23 under Public Act 102-700. The discount under this Section is  
24 not allowed for the 1.25% portion of taxes paid on aviation  
25 fuel that is subject to the revenue use requirements of 49  
26 U.S.C. 47107(b) and 49 U.S.C. 47133. When determining the

1 discount allowed under this Section, retailers shall include  
2 the amount of tax that would have been due at the 1% rate but  
3 for the 0% rate imposed under Public Act 102-700. In the case  
4 of retailers who report and pay the tax on a transaction by  
5 transaction basis, as provided in this Section, such discount  
6 shall be taken with each such tax remittance instead of when  
7 such retailer files his periodic return, but, beginning with  
8 returns due on or after January 1, 2025, the discount allowed  
9 under this Section and the Retailers' Occupation Tax Act,  
10 including any local tax administered by the Department and  
11 reported on the same transaction return, shall not exceed  
12 \$1,000 per month for all transaction returns filed during the  
13 month. The discount allowed under this Section is allowed only  
14 for returns that are filed in the manner required by this Act.  
15 The Department may disallow the discount for retailers whose  
16 certificate of registration is revoked at the time the return  
17 is filed, but only if the Department's decision to revoke the  
18 certificate of registration has become final. A retailer need  
19 not remit that part of any tax collected by him to the extent  
20 that he is required to remit and does remit the tax imposed by  
21 the Retailers' Occupation Tax Act, with respect to the sale of  
22 the same property.

23 Where such tangible personal property is sold under a  
24 conditional sales contract, or under any other form of sale  
25 wherein the payment of the principal sum, or a part thereof, is  
26 extended beyond the close of the period for which the return is



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

7 In the case of leases, except as otherwise provided in  
8 this Act, the lessor, in collecting the tax, may collect for  
9 each tax return period, only the tax applicable to that part of  
10 the selling price actually received during such tax return  
11 period.

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

1 consumed off the premises where it is sold (other than  
2 alcoholic beverages, food consisting of or infused with adult  
3 use cannabis, soft drinks, and food that has been prepared for  
4 immediate consumption) but for the 0% rate imposed under  
5 Public Act 102-700.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

12 On and after January 1, 2025, with respect to the lease of  
13 trailers, other than semitrailers as defined in Section 1-187  
14 of the Illinois Vehicle Code, that are required to be  
15 registered with an agency of this State and that are subject to  
16 the tax on lease receipts under this Act, notwithstanding any  
17 other provision of this Act to the contrary, for the purpose of  
18 reporting and paying tax under this Act on those lease  
19 receipts, lessors shall file returns in addition to and  
20 separate from the transaction reporting return. Lessors shall  
21 file those lease returns and make payment to the Department by  
22 electronic means on or before the 20th day of each month  
23 following the month, quarter, or year, as applicable, in which  
24 lease receipts were received. All lease receipts received by  
25 the lessor from the lease of those trailers during the same  
26 reporting period shall be reported and tax shall be paid on a

1 single return form to be prescribed by the Department.

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

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

26       If experience indicates such action to be practicable, the

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

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

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

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

23 Beginning January 1, 1990, each month the Department shall  
24 pay into the State and Local Sales Tax Reform Fund, a special  
25 fund in the State Treasury, 20% of the net revenue realized for  
26 the preceding month from the 6.25% general rate on the selling

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

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

20 Beginning August 1, 2000, each month the Department shall  
21 pay into the State and Local Sales Tax Reform Fund 100% of the  
22 net revenue realized for the preceding month from the 1.25%  
23 rate on the selling price of motor fuel and gasohol. If, in any  
24 month, the tax on sales tax holiday items, as defined in  
25 Section 3-6, is imposed at the rate of 1.25%, then the  
26 Department shall pay 100% of the net revenue realized for that

1 month from the 1.25% rate on the selling price of sales tax  
2 holiday items into the State and Local Sales Tax Reform Fund.

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

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

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

26 Beginning July 1, 2013, each month the Department shall

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

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

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

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

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



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

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

20	Fiscal Year	Total Deposit
21	1993	\$0
22	1994	53,000,000
23	1995	58,000,000
24	1996	61,000,000
25	1997	64,000,000
26	1998	68,000,000

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

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

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

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

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

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

21 Subject to payment of amounts into the Build Illinois Fund  
22 and the McCormick Place Expansion Project Fund pursuant to the  
23 preceding paragraphs or in any amendments thereto hereafter  
24 enacted, beginning July 1, 1993 and ending on September 30,  
25 2013, the Department shall each month pay into the Illinois  
26 Tax Increment Fund 0.27% of 80% of the net revenue realized for

1 the preceding month from the 6.25% general rate on the selling  
2 price of tangible personal property.

3 Subject to payment of amounts into the Build Illinois  
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, and the Tax Compliance and Administration  
25 Fund as provided in this Section, beginning on July 1, 2018 the  
26 Department shall pay each month into the Downstate Public

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

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

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

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

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

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



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

10 Of the remainder of the moneys received by the Department  
11 pursuant to this Act, 75% thereof shall be paid into the State  
12 Treasury and 25% shall be reserved in a special account and  
13 used only for the transfer to the Common School Fund as part of  
14 the monthly transfer from the General Revenue Fund in  
15 accordance with Section 8a of the 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           For greater simplicity of administration, manufacturers,  
2 importers and wholesalers whose products are sold at retail in  
3 Illinois by numerous retailers, and who wish to do so, may  
4 assume the responsibility for accounting and paying to the  
5 Department all tax accruing under this Act with respect to  
6 such sales, if the retailers who are affected do not make  
7 written objection to the Department to this arrangement.

8           (Source: P.A. 102-700, Article 60, Section 60-15, eff.  
9 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;  
10 102-1019, eff. 1-1-23; 103-154, eff. 6-30-23; 103-363, eff.  
11 7-28-23; 103-592, Article 75, Section 75-5, eff. 1-1-25;  
12 103-592, Article 110, Section 110-5, eff. 6-7-24; revised  
13 7-22-24.)

14           Section 40. The Retailers' Occupation Tax Act is amended  
15 by changing Sections 2-27 and 3 as follows:

16           (35 ILCS 120/2-27)

17           Sec. 2-27. Prepaid telephone calling arrangements.  
18 "Prepaid telephone calling arrangements" mean the right to  
19 exclusively purchase telephone or telecommunications services  
20 that must be paid for in advance and enable the origination of  
21 one or more intrastate, interstate, or international telephone  
22 calls or other telecommunications using an access number, an  
23 authorization code, or both, whether manually or  
24 electronically dialed, for which payment to a retailer must be

1 made in advance, provided that, unless recharged, no further  
2 service is provided once that prepaid amount of service has  
3 been consumed, ~~and provided further that, on and after January~~  
4 ~~1, 2025, the telephone or telecommunications services included~~  
5 ~~in such arrangement are obtained through the purchase of a~~  
6 ~~preloaded phone, calling card, or other item of tangible~~  
7 ~~personal property.~~ Prepaid telephone calling arrangements  
8 include the recharge of a prepaid calling arrangement ~~if and~~  
9 ~~only if, on and after January 1, 2025, the additional~~  
10 ~~telephone or telecommunications services included in the~~  
11 ~~recharge are obtained through the purchase of a preloaded~~  
12 ~~phone, calling card, or other item of tangible personal~~  
13 ~~property.~~ For purposes of this Section, "recharge" means the  
14 purchase of additional prepaid telephone or telecommunications  
15 services whether or not the purchaser acquires a different  
16 access number or authorization code. For purposes of this  
17 Section, "telecommunications" means that term as defined in  
18 Section 2 of the Telecommunications Excise Tax Act. "Prepaid  
19 telephone calling arrangement" does not include an arrangement  
20 whereby the service provider reflects the amount of the  
21 purchase as a credit on an account for a customer under an  
22 existing subscription plan, ~~nor, on and after January 1, 2025,~~  
23 ~~does it include a recharge that is not obtained through the~~  
24 ~~purchase of a preloaded phone, calling card, or other item of~~  
25 ~~tangible personal property.~~

26 (Source: P.A. 103-781, eff. 8-5-24.)

1 (35 ILCS 120/3)

2 (Text of Section before amendment by P.A. 103-592, Article  
3 75, Section 75-20)

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

9 1. The name of the seller;

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

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

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

25 5. Deductions allowed by law;

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

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

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

21          9. The signature of the taxpayer; and

22          10. Such other reasonable information as the  
23          Department may require.

24          On and after January 1, 2018, except for returns required  
25          to be filed prior to January 1, 2023 for motor vehicles,  
26          watercraft, aircraft, and trailers that are required to be

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

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

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

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

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

16 Beginning on July 1, 2023 and through December 31, 2032, a  
17 retailer may accept a Sustainable Aviation Fuel Purchase  
18 Credit certification from an air common carrier-purchaser in  
19 satisfaction of Use Tax on aviation fuel as provided in  
20 Section 3-87 of the Use Tax Act if the purchaser provides the  
21 appropriate documentation as required by Section 3-87 of the  
22 Use Tax Act. A Sustainable Aviation Fuel Purchase Credit  
23 certification accepted by a retailer in accordance with this  
24 paragraph may be used by that retailer to satisfy Retailers'  
25 Occupation Tax liability (but not in satisfaction of penalty  
26 or interest) in the amount claimed in the certification, not

1 to exceed 6.25% of the receipts subject to tax from a sale of  
2 aviation fuel. In addition, for a sale of aviation fuel to  
3 qualify to earn the Sustainable Aviation Fuel Purchase Credit,  
4 retailers must retain in their books and records a  
5 certification from the producer of the aviation fuel that the  
6 aviation fuel sold by the retailer and for which a sustainable  
7 aviation fuel purchase credit was earned meets the definition  
8 of sustainable aviation fuel under Section 3-87 of the Use Tax  
9 Act. The documentation must include detail sufficient for the  
10 Department to determine the number of gallons of sustainable  
11 aviation fuel sold.

12 The Department may require returns to be filed on a  
13 quarterly basis. If so required, a return for each calendar  
14 quarter shall be filed on or before the twentieth day of the  
15 calendar month following the end of such calendar quarter. The  
16 taxpayer shall also file a return with the Department for each  
17 of the first 2 months of each calendar quarter, on or before  
18 the twentieth day of the following calendar month, stating:

19 1. The name of the seller;

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

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



1 sales, but less all deductions allowed by law;

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

4 5. The amount of tax due; and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

1 require.

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

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

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

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

1       On and after January 1, 2025, with respect to the lease of  
2 trailers, other than semitrailers as defined in Section 1-187  
3 of the Illinois Vehicle Code, that are required to be  
4 registered with an agency of this State and that are subject to  
5 the tax on lease receipts under this Act, notwithstanding any  
6 other provision of this Act to the contrary, for the purpose of  
7 reporting and paying tax under this Act on those lease  
8 receipts, lessors shall file returns in addition to and  
9 separate from the transaction reporting return. Lessors shall  
10 file those lease returns and make payment to the Department by  
11 electronic means on or before the 20th day of each month  
12 following the month, quarter, or year, as applicable, in which  
13 lease receipts were received. All lease receipts received by  
14 the lessor from the lease of those trailers during the same  
15 reporting period shall be reported and tax shall be paid on a  
16 single return form to be prescribed by the Department.

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

25       Where the seller is a corporation, the return filed on  
26 behalf of such corporation shall be signed by the president,

1 vice-president, secretary, or treasurer or by the properly  
2 accredited agent of such corporation.

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

7 Except as provided in this Section, the retailer filing  
8 the return under this Section shall, at the time of filing such  
9 return, pay to the Department the amount of tax imposed by this  
10 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
11 on and after January 1, 1990, or \$5 per calendar year,  
12 whichever is greater, which is allowed to reimburse the  
13 retailer for the expenses incurred in keeping records,  
14 preparing and filing returns, remitting the tax and supplying  
15 data to the Department on request. On and after January 1,  
16 2021, a certified service provider, as defined in the Leveling  
17 the Playing Field for Illinois Retail Act, filing the return  
18 under this Section on behalf of a remote retailer shall, at the  
19 time of such return, pay to the Department the amount of tax  
20 imposed by this Act less a discount of 1.75%. A remote retailer  
21 using a certified service provider to file a return on its  
22 behalf, as provided in the Leveling the Playing Field for  
23 Illinois Retail Act, is not eligible for the discount.  
24 Beginning with returns due on or after January 1, 2025, the  
25 vendor's discount allowed in this Section, the Service  
26 Occupation Tax Act, the Use Tax Act, and the Service Use Tax

1 Act, including any local tax administered by the Department  
2 and reported on the same return, shall not exceed \$1,000 per  
3 month in the aggregate for returns other than transaction  
4 returns filed during the month. When determining the discount  
5 allowed under this Section, retailers shall include the amount  
6 of tax that would have been due at the 1% rate but for the 0%  
7 rate imposed under Public Act 102-700. When determining the  
8 discount allowed under this Section, retailers shall include  
9 the amount of tax that would have been due at the 6.25% rate  
10 but for the 1.25% rate imposed on sales tax holiday items under  
11 Public Act 102-700. The discount under this Section is not  
12 allowed for the 1.25% portion of taxes paid on aviation fuel  
13 that is subject to the revenue use requirements of 49 U.S.C.  
14 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to  
15 Section 2d of this Act shall be included in the amount on which  
16 such discount is computed. In the case of retailers who report  
17 and pay the tax on a transaction by transaction basis, as  
18 provided in this Section, such discount shall be taken with  
19 each such tax remittance instead of when such retailer files  
20 his periodic return, but, beginning with returns due on or  
21 after January 1, 2025, the vendor's discount allowed under  
22 this Section and the Use Tax Act, including any local tax  
23 administered by the Department and reported on the same  
24 transaction return, shall not exceed \$1,000 per month for all  
25 transaction returns filed during the month. The discount  
26 allowed under this Section is allowed only for returns that

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

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

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



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

1 taxpayers having an average monthly tax liability of \$20,000  
2 or more as determined in the manner provided above 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 \$19,000 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 \$20,000. 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 \$20,000  
14 threshold stated above, then such taxpayer may petition the  
15 Department for a change in such taxpayer's reporting status.  
16 The Department shall change such taxpayer's reporting status  
17 unless it finds that such change is seasonal in nature and not  
18 likely to be long term. Quarter monthly payment status shall  
19 be determined under this paragraph as if the rate reduction to  
20 0% in Public Act 102-700 on food for human consumption that is  
21 to be consumed off the premises where it is sold (other than  
22 alcoholic beverages, food consisting of or infused with adult  
23 use cannabis, soft drinks, and food that has been prepared for  
24 immediate consumption) had not occurred. For quarter monthly  
25 payments due under this paragraph on or after July 1, 2023 and  
26 through June 30, 2024, "25% of the taxpayer's liability for

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

23 The provisions of this paragraph apply before October 1,  
24 2001. Without regard to whether a taxpayer is required to make  
25 quarter monthly payments as specified above, any taxpayer who  
26 is required by Section 2d of this Act to collect and remit

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

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

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

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

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

1 subsequently determined that all or any part of the credit  
2 taken was not actually due to the taxpayer, the taxpayer's &  
3 vendor's discount shall be reduced, if necessary, to reflect  
4 the difference between the credit taken and that actually due,  
5 and that taxpayer shall be liable for penalties and interest  
6 on such difference.

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

24 and means the Certified Annual Debt Service Requirement (as  
25 defined in Section 13 of the Build Illinois Bond Act) or the  
26 Tax Act Amount, whichever is greater, for fiscal year 1994 and

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

1 Management and Budget). If on the last business day of any  
2 month in which Bonds are outstanding pursuant to the Build  
3 Illinois Bond Act, the aggregate of moneys deposited in the  
4 Build Illinois Bond Account in the Build Illinois Fund in such  
5 month shall be less than the amount required to be transferred  
6 in such month from the Build Illinois Bond Account to the Build  
7 Illinois Bond Retirement and Interest Fund pursuant to Section  
8 13 of the Build Illinois Bond Act, an amount equal to such  
9 deficiency shall be immediately paid from other moneys  
10 received by the Department pursuant to the Tax Acts to the  
11 Build Illinois Fund; provided, however, that any amounts paid  
12 to the Build Illinois Fund in any fiscal year pursuant to this  
13 sentence shall be deemed to constitute payments pursuant to  
14 clause (b) of the first sentence of this paragraph and shall  
15 reduce the amount otherwise payable for such fiscal year  
16 pursuant to that clause (b). 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 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  
17 Fund, the McCormick Place Expansion Project Fund, and the  
18 Illinois Tax Increment Fund pursuant to the preceding  
19 paragraphs or in any amendments to this Section hereafter  
20 enacted, beginning on the first day of the first calendar  
21 month to occur on or after August 26, 2014 (the effective date  
22 of Public Act 98-1098), each month, from the collections made  
23 under Section 9 of the Use Tax Act, Section 9 of the Service  
24 Use Tax Act, Section 9 of the Service Occupation Tax Act, and  
25 Section 3 of the Retailers' Occupation Tax Act, the Department  
26 shall pay into the Tax Compliance and Administration Fund, to

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

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

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

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

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

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

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

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

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

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

1 helpful in determining the accuracy of the monthly, quarterly,  
2 or annual returns filed by such retailer as provided for in  
3 this Section.

4 If the annual information return required by this Section  
5 is not filed when and as required, the taxpayer shall be liable  
6 as follows:

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

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

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

25 The provisions of this Section concerning the filing of an  
26 annual information return do not apply to a retailer who is not

1 required to file an income tax return with the United States  
2 Government.

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

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

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

21 Any person who promotes, organizes, or provides retail  
22 selling space for concessionaires or other types of sellers at  
23 the Illinois State Fair, DuQuoin State Fair, county fairs,  
24 local fairs, art shows, flea markets, and similar exhibitions  
25 or events, including any transient merchant as defined by  
26 Section 2 of the Transient Merchant Act of 1987, is required to



1 file a report with the Department providing the name of the  
2 merchant's business, the name of the person or persons engaged  
3 in merchant's business, the permanent address and Illinois  
4 Retailers Occupation Tax Registration Number of the merchant,  
5 the dates and location of the event, and other reasonable  
6 information that the Department may require. The report must  
7 be filed not later than the 20th day of the month next  
8 following the month during which the event with retail sales  
9 was held. Any person who fails to file a report required by  
10 this Section commits a business offense and is subject to a  
11 fine not to exceed \$250.

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

1 risk of loss of revenue to the State. The Department shall  
2 notify concessionaires and other sellers affected by the  
3 imposition of this requirement. In the absence of notification  
4 by the Department, the concessionaires and other sellers shall  
5 file their returns as otherwise required in this Section.

6 (Source: P.A. 102-634, eff. 8-27-21; 102-700, Article 60,  
7 Section 60-30, eff. 4-19-22; 102-700, Article 65, Section  
8 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff.  
9 1-1-23; 103-9, eff. 6-7-23; 103-154, eff. 6-30-23; 103-363,  
10 eff. 7-28-23; 103-592, Article 110, Section 110-20, eff.  
11 6-7-24; 103-605, eff. 7-1-24; revised 10-16-24.)

12 (Text of Section after amendment by P.A. 103-592, Article  
13 75, Section 75-20)

14 Sec. 3. Except as provided in this Section, on or before  
15 the twentieth day of each calendar month, every person engaged  
16 in the business of selling, which, on and after January 1,  
17 2025, includes leasing, tangible personal property at retail  
18 in this State during the preceding calendar month shall file a  
19 return with the Department, stating:

20 1. The name of the seller;

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

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

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

11           5. Deductions allowed by law;

12           6. Gross receipts which were received by him during  
13 the preceding calendar month or quarter and upon the basis  
14 of which the tax is imposed, including gross receipts on  
15 food for human consumption that is to be consumed off the  
16 premises where it is sold (other than alcoholic beverages,  
17 food consisting of or infused with adult use cannabis,  
18 soft drinks, and food that has been prepared for immediate  
19 consumption) which were received during the preceding  
20 calendar month or quarter and upon which tax would have  
21 been due but for the 0% rate imposed under Public Act  
22 102-700;

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

25           8. The amount of tax due, including the amount of tax  
26 that would have been due on food for human consumption

1 that is to be consumed off the premises where it is sold  
2 (other than alcoholic beverages, food consisting of or  
3 infused with adult use cannabis, soft drinks, and food  
4 that has been prepared for immediate consumption) but for  
5 the 0% rate imposed under Public Act 102-700;

6 9. The signature of the taxpayer; and

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

9 In the case of leases, except as otherwise provided in  
10 this Act, the lessor must remit for each tax return period only  
11 the tax applicable to that part of the selling price actually  
12 received during such tax return period.

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

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

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

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

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

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

5 Beginning on July 1, 2023 and through December 31, 2032, a  
6 retailer may accept a Sustainable Aviation Fuel Purchase  
7 Credit certification from an air common carrier-purchaser in  
8 satisfaction of Use Tax on aviation fuel as provided in  
9 Section 3-87 of the Use Tax Act if the purchaser provides the  
10 appropriate documentation as required by Section 3-87 of the  
11 Use Tax Act. A Sustainable Aviation Fuel Purchase Credit  
12 certification accepted by a retailer in accordance with this  
13 paragraph may be used by that retailer to satisfy Retailers'  
14 Occupation Tax liability (but not in satisfaction of penalty  
15 or interest) in the amount claimed in the certification, not  
16 to exceed 6.25% of the receipts subject to tax from a sale of  
17 aviation fuel. In addition, for a sale of aviation fuel to  
18 qualify to earn the Sustainable Aviation Fuel Purchase Credit,  
19 retailers must retain in their books and records a  
20 certification from the producer of the aviation fuel that the  
21 aviation fuel sold by the retailer and for which a sustainable  
22 aviation fuel purchase credit was earned meets the definition  
23 of sustainable aviation fuel under Section 3-87 of the Use Tax  
24 Act. The documentation must include detail sufficient for the  
25 Department to determine the number of gallons of sustainable  
26 aviation fuel sold.

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

8           1. The name of the seller;

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

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

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

19           5. The amount of tax due; and

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

22           Every person engaged in the business of selling aviation  
23 fuel at retail in this State during the preceding calendar  
24 month shall, instead of reporting and paying tax as otherwise  
25 required by this Section, report and pay such tax on a separate  
26 aviation fuel tax return. The requirements related to the

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

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

22 Beginning on October 1, 2003, every distributor, importing  
23 distributor, and manufacturer of alcoholic liquor as defined  
24 in the Liquor Control Act of 1934, shall file a statement with  
25 the Department of Revenue, no later than the 10th day of the  
26 month for the preceding month during which transactions



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

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

1 more.

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

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

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

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

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

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

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

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

1 less than 50 cents.

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

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

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

22 Notwithstanding any other provision in this Act concerning  
23 the time within which a retailer may file his return, in the  
24 case of any retailer who ceases to engage in a kind of business  
25 which makes him responsible for filing returns under this Act,  
26 such retailer shall file a final return under this Act with the

1 Department not more than one month after discontinuing such  
2 business.

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

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

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

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

23 Any retailer who sells only motor vehicles, watercraft,  
24 aircraft, or trailers that are required to be registered with  
25 an agency of this State, so that all retailers' occupation tax  
26 liability is required to be reported, and is reported, on such

1 transaction reporting returns and who is not otherwise  
2 required to file monthly or quarterly returns, need not file  
3 monthly or quarterly returns. However, those retailers shall  
4 be required to file returns on an annual basis.

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

26 The transaction reporting return in the case of watercraft

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

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



1 will expedite the processing of applications for title or  
2 registration.

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

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

24 If the user who would otherwise pay tax to the retailer  
25 wants the transaction reporting return filed and the payment  
26 of the tax or proof of exemption made to the Department before

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

16 On and after January 1, 2025, with respect to the lease of  
17 trailers, other than semitrailers as defined in Section 1-187  
18 of the Illinois Vehicle Code, that are required to be  
19 registered with an agency of this State and that are subject to  
20 the tax on lease receipts under this Act, notwithstanding any  
21 other provision of this Act to the contrary, for the purpose of  
22 reporting and paying tax under this Act on those lease  
23 receipts, lessors shall file returns in addition to and  
24 separate from the transaction reporting return. Lessors shall  
25 file those lease returns and make payment to the Department by  
26 electronic means on or before the 20th day of each month

1 following the month, quarter, or year, as applicable, in which  
2 lease receipts were received. All lease receipts received by  
3 the lessor from the lease of those trailers during the same  
4 reporting period shall be reported and tax shall be paid on a  
5 single return form to be prescribed by the Department.

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

14 Where the seller is a corporation, the return filed on  
15 behalf of such corporation shall be signed by the president,  
16 vice-president, secretary, or treasurer or by the properly  
17 accredited agent of such corporation.

18 Where the seller is a limited liability company, the  
19 return filed on behalf of the limited liability company shall  
20 be signed by a manager, member, or properly accredited agent  
21 of the limited liability company.

22 Except as provided in this Section, the retailer filing  
23 the return under this Section shall, at the time of filing such  
24 return, pay to the Department the amount of tax imposed by this  
25 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
26 on and after January 1, 1990, or \$5 per calendar year,

1 whichever is greater, which is allowed to reimburse the  
2 retailer for the expenses incurred in keeping records,  
3 preparing and filing returns, remitting the tax and supplying  
4 data to the Department on request. On and after January 1,  
5 2021, a certified service provider, as defined in the Leveling  
6 the Playing Field for Illinois Retail Act, filing the return  
7 under this Section on behalf of a remote retailer shall, at the  
8 time of such return, pay to the Department the amount of tax  
9 imposed by this Act less a discount of 1.75%. A remote retailer  
10 using a certified service provider to file a return on its  
11 behalf, as provided in the Leveling the Playing Field for  
12 Illinois Retail Act, is not eligible for the discount.  
13 Beginning with returns due on or after January 1, 2025, the  
14 vendor's discount allowed in this Section, the Service  
15 Occupation Tax Act, the Use Tax Act, and the Service Use Tax  
16 Act, including any local tax administered by the Department  
17 and reported on the same return, shall not exceed \$1,000 per  
18 month in the aggregate for returns other than transaction  
19 returns filed during the month. When determining the discount  
20 allowed under this Section, retailers shall include the amount  
21 of tax that would have been due at the 1% rate but for the 0%  
22 rate imposed under Public Act 102-700. When determining the  
23 discount allowed under this Section, retailers shall include  
24 the amount of tax that would have been due at the 6.25% rate  
25 but for the 1.25% rate imposed on sales tax holiday items under  
26 Public Act 102-700. The discount under this Section is not

1 allowed for the 1.25% portion of taxes paid on aviation fuel  
2 that is subject to the revenue use requirements of 49 U.S.C.  
3 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to  
4 Section 2d of this Act shall be included in the amount on which  
5 such discount is computed. In the case of retailers who report  
6 and pay the tax on a transaction by transaction basis, as  
7 provided in this Section, such discount shall be taken with  
8 each such tax remittance instead of when such retailer files  
9 his periodic return, but, beginning with returns due on or  
10 after January 1, 2025, the vendor's discount allowed under  
11 this Section and the Use Tax Act, including any local tax  
12 administered by the Department and reported on the same  
13 transaction return, shall not exceed \$1,000 per month for all  
14 transaction returns filed during the month. The discount  
15 allowed under this Section is allowed only for returns that  
16 are filed in the manner required by this Act. The Department  
17 may disallow the discount for retailers whose certificate of  
18 registration is revoked at the time the return is filed, but  
19 only if the Department's decision to revoke the certificate of  
20 registration has become final.

21 Before October 1, 2000, if the taxpayer's average monthly  
22 tax liability to the Department under this Act, the Use Tax  
23 Act, the Service Occupation Tax Act, and the Service Use Tax  
24 Act, excluding any liability for prepaid sales tax to be  
25 remitted in accordance with Section 2d of this Act, was  
26 \$10,000 or more during the preceding 4 complete calendar

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

1 equal to 22.5% of the taxpayer's actual liability for the  
2 month or 27.5% of the taxpayer's liability for the same  
3 calendar month of the preceding year. If the month during  
4 which such tax liability is incurred begins on or after  
5 January 1, 1987 and prior to January 1, 1988, each payment  
6 shall be in an amount equal to 22.5% of the taxpayer's actual  
7 liability for the month or 26.25% of the taxpayer's liability  
8 for the same calendar month of the preceding year. If the month  
9 during which such tax liability is incurred begins on or after  
10 January 1, 1988, and prior to January 1, 1989, or begins on or  
11 after January 1, 1996, each payment shall be in an amount equal  
12 to 22.5% of the taxpayer's actual liability for the month or  
13 25% of the taxpayer's liability for the same calendar month of  
14 the preceding year. If the month during which such tax  
15 liability is incurred begins on or after January 1, 1989, and  
16 prior to January 1, 1996, each payment shall be in an amount  
17 equal to 22.5% of the taxpayer's actual liability for the  
18 month or 25% of the taxpayer's liability for the same calendar  
19 month of the preceding year or 100% of the taxpayer's actual  
20 liability for the quarter monthly reporting period. The amount  
21 of such quarter monthly payments shall be credited against the  
22 final tax liability of the taxpayer's return for that month.  
23 Before October 1, 2000, once applicable, the requirement of  
24 the making of quarter monthly payments to the Department by  
25 taxpayers having an average monthly tax liability of \$10,000  
26 or more as determined in the manner provided above shall

1 continue until such taxpayer's average monthly liability to  
2 the Department during the preceding 4 complete calendar  
3 quarters (excluding the month of highest liability and the  
4 month of lowest liability) is less than \$9,000, or until such  
5 taxpayer's average monthly liability to the Department as  
6 computed for each calendar quarter of the 4 preceding complete  
7 calendar quarter period is less than \$10,000. However, if a  
8 taxpayer can show the Department that a substantial change in  
9 the taxpayer's business has occurred which causes the taxpayer  
10 to anticipate that his average monthly tax liability for the  
11 reasonably foreseeable future will fall below the \$10,000  
12 threshold stated above, then such taxpayer may petition the  
13 Department for a change in such taxpayer's reporting status.  
14 On and after October 1, 2000, once applicable, the requirement  
15 of the making of quarter monthly payments to the Department by  
16 taxpayers having an average monthly tax liability of \$20,000  
17 or more as determined in the manner provided above 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 0% in Public Act 102-700 on food for human consumption that is  
10 to be consumed off the premises where it is sold (other than  
11 alcoholic beverages, food consisting of or infused with adult  
12 use cannabis, soft drinks, and food that has been prepared for  
13 immediate consumption) had not occurred. For quarter monthly  
14 payments due under this paragraph on or after July 1, 2023 and  
15 through June 30, 2024, "25% of the taxpayer's liability for  
16 the same calendar month of the preceding year" shall be  
17 determined as if the rate reduction to 0% in Public Act 102-700  
18 had not occurred. Quarter monthly payment status shall be  
19 determined under this paragraph as if the rate reduction to  
20 1.25% in Public Act 102-700 on sales tax holiday items had not  
21 occurred. For quarter monthly payments due on or after July 1,  
22 2023 and through June 30, 2024, "25% of the taxpayer's  
23 liability for the same calendar month of the preceding year"  
24 shall be determined as if the rate reduction to 1.25% in Public  
25 Act 102-700 on sales tax holiday items had not occurred. If any  
26 such quarter monthly payment is not paid at the time or in the

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

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

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

22 The provisions of this paragraph apply on and after  
23 October 1, 2001. Without regard to whether a taxpayer is  
24 required to make quarter monthly payments as specified above,  
25 any taxpayer who is required by Section 2d of this Act to  
26 collect and remit prepaid taxes and has collected prepaid

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

26 If any payment provided for in this Section exceeds the

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

1 moneys received by the Department pursuant to the Tax Acts;  
2 the "Annual Specified Amount" means the amounts specified  
3 below for fiscal years 1986 through 1993:

4	Fiscal Year	Annual Specified Amount
5	1986	\$54,800,000
6	1987	\$76,650,000
7	1988	\$80,480,000
8	1989	\$88,510,000
9	1990	\$115,330,000
10	1991	\$145,470,000
11	1992	\$182,730,000
12	1993	\$206,520,000;

13 and means the Certified Annual Debt Service Requirement (as  
14 defined in Section 13 of the Build Illinois Bond Act) or the  
15 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
16 each fiscal year thereafter; and further provided, that if on  
17 the last business day of any month the sum of (1) the Tax Act  
18 Amount required to be deposited into the Build Illinois Bond  
19 Account in the Build Illinois Fund during such month and (2)  
20 the amount transferred to the Build Illinois Fund from the  
21 State and Local Sales Tax Reform Fund shall have been less than  
22 1/12 of the Annual Specified Amount, an amount equal to the  
23 difference shall be immediately paid into the Build Illinois  
24 Fund from other moneys received by the Department pursuant to  
25 the Tax Acts; and, further provided, that in no event shall the  
26 payments required under the preceding proviso result in

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

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

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

22	Fiscal Year	Total Deposit
23	1993	\$0
24	1994	53,000,000
25	1995	58,000,000
26	1996	61,000,000

1	1997	64,000,000
2	1998	68,000,000
3	1999	71,000,000
4	2000	75,000,000
5	2001	80,000,000
6	2002	93,000,000
7	2003	99,000,000
8	2004	103,000,000
9	2005	108,000,000
10	2006	113,000,000
11	2007	119,000,000
12	2008	126,000,000
13	2009	132,000,000
14	2010	139,000,000
15	2011	146,000,000
16	2012	153,000,000
17	2013	161,000,000
18	2014	170,000,000
19	2015	179,000,000
20	2016	189,000,000
21	2017	199,000,000
22	2018	210,000,000
23	2019	221,000,000
24	2020	233,000,000
25	2021	300,000,000
26	2022	300,000,000

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

15 and

16 each fiscal year

17 thereafter that bonds

18 are outstanding under

19 Section 13.2 of the

20 Metropolitan Pier and

21 Exposition Authority Act,

22 but not after fiscal year 2060.

23 Beginning July 20, 1993 and in each month of each fiscal  
24 year thereafter, one-eighth of the amount requested in the  
25 certificate of the Chairman of the Metropolitan Pier and  
26 Exposition Authority for that fiscal year, less the amount

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

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

23 Subject to payment of amounts into the Build Illinois Fund  
24 and the McCormick Place Expansion Project Fund pursuant to the  
25 preceding paragraphs or in any amendments thereto hereafter  
26 enacted, beginning July 1, 1993 and ending on September 30,

1 2013, the Department shall each month pay into the Illinois  
2 Tax Increment Fund 0.27% of 80% of the net revenue realized for  
3 the preceding month from the 6.25% general rate on the selling  
4 price of tangible personal property.

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

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



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

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

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

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

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

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

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

22 The Department may, upon separate written notice to a  
23 taxpayer, require the taxpayer to prepare and file with the  
24 Department on a form prescribed by the Department within not  
25 less than 60 days after receipt of the notice an annual  
26 information return for the tax year specified in the notice.

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

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

22 (i) Until January 1, 1994, the taxpayer shall be  
23 liable for a penalty equal to 1/6 of 1% of the tax due from  
24 such taxpayer under this Act during the period to be  
25 covered by the annual return for each month or fraction of  
26 a month until such return is filed as required, the

1 penalty to be assessed and collected in the same manner as  
2 any other penalty provided for in this Act.

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

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

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

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

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

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

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

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

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

21 (Source: P.A. 102-634, eff. 8-27-21; 102-700, Article 60,  
22 Section 60-30, eff. 4-19-22; 102-700, Article 65, Section  
23 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff.  
24 1-1-23; 103-9, eff. 6-7-23; 103-154, eff. 6-30-23; 103-363,  
25 eff. 7-28-23; 103-592, Article 75, Section 75-20, eff. 1-1-25;  
26 103-592, Article 110, Section 110-20, eff. 6-7-24; 103-605,



1 eff. 7-1-24; revised 10-16-24.)

2 Section 45. The Tobacco Products Tax Act of 1995 is  
3 amended by changing Section 10-20 as follows:

4 (35 ILCS 143/10-20)

5 Sec. 10-20. Distributor's licenses. It shall be unlawful  
6 for any person to engage in business as a distributor of  
7 tobacco products within the meaning of this Act without first  
8 having obtained a license to do so from the Department.  
9 Application for that license shall be made to the Department  
10 in a form prescribed and furnished by the Department. Each  
11 applicant for a license shall furnish to the Department on a  
12 form, signed and verified by the applicant, the following  
13 information:

14 (1) The name of the applicant.

15 (2) The address of the location at which the applicant  
16 proposes to engage in business as a distributor of tobacco  
17 products.

18 (3) Other information the Department may reasonably  
19 require.

20 Each distributor, except for a distributor who is applying  
21 for a distributor's license under this Act for the first time  
22 or a distributor who, in the preceding year, had less than  
23 \$50,000 of tax liability, shall also file with the Department  
24 a bond in an amount not to exceed (i) 3 times the amount of the

1 distributor's average monthly tax liability or (ii) \$50,000,  
2 whichever amount is lower, on a form to be approved by the  
3 Department. The Department shall fix the amount of the bond  
4 for each applicant, taking into consideration the amount of  
5 money expected to become due from the applicant under this  
6 Act. The amount of bond required by the Department shall be an  
7 amount that, in its opinion, will protect the State of  
8 Illinois against failure to pay the amount that may become due  
9 from the applicant under this Act. Except as otherwise  
10 provided in this Section, the bond, a reissue, or a substitute  
11 shall be kept in full force and effect during the entire period  
12 covered by the license. A separate application for license  
13 shall be made, and bond filed, for each place of business at  
14 which a person who is required to procure a distributor's  
15 license proposes to engage in business as a distributor under  
16 this Act.

17 The Department, upon receipt of an application and bond,  
18 if required, in proper form, shall issue to the applicant a  
19 license, in a form prescribed by the Department, which shall  
20 permit the applicant to whom it is issued to engage in business  
21 as a distributor at the place shown on his or her application.  
22 The license shall be issued by the Department without charge  
23 or cost to the applicant. No license issued under this Act is  
24 transferable or assignable. The license shall be conspicuously  
25 displayed in the place of business conducted by the licensee  
26 under the license.

1       Licenses issued by the Department under this Act shall be  
2 valid for a period not to exceed one year after issuance unless  
3 sooner revoked, canceled, or suspended as provided in this  
4 Act.

5       No license shall be issued to any person who is in default  
6 to the State of Illinois for moneys due under this Act or any  
7 other tax Act administered by the Department.

8       The Department shall discharge any surety and shall  
9 release and return any bond provided to it by a taxpayer under  
10 this Section within 90 days after:

11           (1) the taxpayer becomes a prior continuous compliance  
12 taxpayer; or

13           (2) the taxpayer has ceased to collect receipts on  
14 which the taxpayer is required to remit the tax under this  
15 Act to the Department, has filed a final tax return, and  
16 has paid to the Department an amount sufficient to  
17 discharge his remaining tax liability as determined by the  
18 Department under this Act.

19       For the purposes of item (2), the Department shall make a  
20 final determination of the taxpayer's outstanding tax  
21 liability as expeditiously as possible after the taxpayer's  
22 final tax return under this Act has been filed. If the  
23 Department will be unable to make such a final determination  
24 within 45 days after receiving the taxpayer's final tax  
25 return, then the Department shall notify the taxpayer within  
26 that 45-day period stating the reasons why it is unable to make

1 the final determination within that 45-day period.

2 The Department may, in its discretion, upon application,  
3 authorize the payment of the tax imposed under Section 10-10  
4 by any distributor or manufacturer not otherwise subject to  
5 the tax imposed under this Act who, to the satisfaction of the  
6 Department, furnishes adequate security to ensure payment of  
7 the tax. The distributor or manufacturer shall be issued,  
8 without charge, a license to remit the tax. When so  
9 authorized, it shall be the duty of the distributor or  
10 manufacturer to remit the tax imposed upon the wholesale price  
11 of tobacco products sold or otherwise disposed of to retailers  
12 or consumers located in this State, in the same manner and  
13 subject to the same requirements as any other distributor or  
14 manufacturer licensed under this Act.

15 The Department may revoke, suspend, or cancel the license  
16 of a distributor of roll-your-own tobacco (as that term is  
17 used in Section 10 of the Tobacco Product Manufacturers'  
18 Escrow Act) under this Act if the tobacco product  
19 manufacturer, as defined in Section 10 of the Tobacco Product  
20 Manufacturers' Escrow Act, that made or sold the roll-your-own  
21 tobacco has failed to become a participating manufacturer, as  
22 defined in subdivision (a)(1) of Section 15 of the Tobacco  
23 Product Manufacturers' Escrow Act, or has failed to create a  
24 qualified escrow fund for any roll-your-own tobacco  
25 manufactured by the tobacco product manufacturer and sold in  
26 this State or otherwise failed to bring itself into compliance

1 with subdivision (a)(2) of Section 15 of the Tobacco Product  
2 Manufacturers' Escrow Act.

3 Any applicant applying for a distributor's license after  
4 the applicant's distributor's license has been revoked by the  
5 Department shall also file a bond with the Department in an  
6 amount equal to 3 times the amount of the applicant's average  
7 monthly tax liability under this Act, as that average monthly  
8 tax liability was calculated immediately prior to the  
9 revocation of the applicant's distributor's license.

10 Any person aggrieved by any decision of the Department  
11 under this Section may, within 20 days after notice of that  
12 decision, protest and request a hearing, whereupon the  
13 Department must give notice to that person of the time and  
14 place fixed for the hearing and must hold a hearing in  
15 conformity with the provisions of this Act and then issue its  
16 final administrative decision in the matter to that person. In  
17 the absence of such a protest within 20 days, the Department's  
18 decision becomes final without any further determination being  
19 made or notice given.

20 (Source: P.A. 103-1001, eff. 8-9-24.)

21 Section 60. The Illinois Municipal Code is amended by  
22 changing Sections 8-11-1.1, 8-11-1.3, 8-11-1.4, and 8-11-1.5  
23 as follows:

24 (65 ILCS 5/8-11-1.1) (from Ch. 24, par. 8-11-1.1)

1           Sec. 8-11-1.1. Non-home rule municipalities; imposition of  
2 taxes.

3           (a) The corporate authorities of a non-home rule  
4 municipality may impose by ordinance or resolution the taxes  
5 authorized in Sections 8-11-1.3, 8-11-1.4 and 8-11-1.5 of this  
6 Act.

7           (b) (Blank).

8           (c) Until January 1, 1992, an ordinance or resolution  
9 imposing the tax of not more than 1% hereunder or  
10 discontinuing the same shall be adopted and a certified copy  
11 thereof, together with a certification that the ordinance or  
12 resolution received referendum approval in the case of the  
13 imposition of such tax, filed with the Department of Revenue,  
14 on or before the first day of June, whereupon the Department  
15 shall proceed to administer and enforce the additional tax or  
16 to discontinue the tax, as the case may be, as of the first day  
17 of September next following such adoption and filing.

18           Beginning January 1, 1992 and through December 31, 1992,  
19 an ordinance or resolution imposing or discontinuing the tax  
20 hereunder shall be adopted and a certified copy thereof filed  
21 with the Department on or before the first day of July,  
22 whereupon the Department shall proceed to administer and  
23 enforce this Section as of the first day of October next  
24 following such adoption and filing.

25           Beginning January 1, 1993, and through September 30, 2002,  
26 an ordinance or resolution imposing or discontinuing the tax

1 hereunder shall be adopted and a certified copy thereof filed  
2 with the Department on or before the first day of October,  
3 whereupon the Department shall proceed to administer and  
4 enforce this Section as of the first day of January next  
5 following such adoption and filing.

6 Beginning October 1, 2002, and through December 31, 2013,  
7 an ordinance or resolution imposing or discontinuing the tax  
8 under this Section or effecting a change in the rate of tax  
9 must either (i) be adopted and a certified copy of the  
10 ordinance or resolution filed with the Department on or before  
11 the first day of April, whereupon the Department shall proceed  
12 to administer and enforce this Section as of the first day of  
13 July next following the adoption and filing; or (ii) be  
14 adopted and a certified copy of the ordinance or resolution  
15 filed with the Department on or before the first day of  
16 October, whereupon the Department shall proceed to administer  
17 and enforce this Section as of the first day of January next  
18 following the adoption and filing.

19 If ~~Beginning January 1, 2014, if~~ an ordinance or  
20 resolution imposing the tax under this Section, discontinuing  
21 the tax under this Section, or effecting a change in the rate  
22 of tax under this Section is adopted, a certified copy thereof  
23 shall be filed with the Department of Revenue, either (i) on or  
24 before the first day of April ~~May~~, whereupon the Department  
25 shall proceed to administer and enforce this Section as of the  
26 first day of July next following the adoption and filing; or

1 (ii) on or before the first day of October, whereupon the  
2 Department shall proceed to administer and enforce this  
3 Section as of the first day of January next following the  
4 adoption and filing.

5 Notwithstanding any provision in this Section to the  
6 contrary, if, in a non-home rule municipality with more than  
7 150,000 but fewer than 200,000 inhabitants, as determined by  
8 the last preceding federal decennial census, an ordinance or  
9 resolution under this Section imposes or discontinues a tax or  
10 changes the tax rate as of July 1, 2007, then that ordinance or  
11 resolution, together with a certification that the ordinance  
12 or resolution received referendum approval in the case of the  
13 imposition of the tax, must be adopted and a certified copy of  
14 that ordinance or resolution must be filed with the Department  
15 on or before May 15, 2007, whereupon the Department shall  
16 proceed to administer and enforce this Section as of July 1,  
17 2007.

18 Notwithstanding any provision in this Section to the  
19 contrary, if, in a non-home rule municipality with more than  
20 6,500 but fewer than 7,000 inhabitants, as determined by the  
21 last preceding federal decennial census, an ordinance or  
22 resolution under this Section imposes or discontinues a tax or  
23 changes the tax rate on or before May 20, 2009, then that  
24 ordinance or resolution, together with a certification that  
25 the ordinance or resolution received referendum approval in  
26 the case of the imposition of the tax, must be adopted and a



1 certified copy of that ordinance or resolution must be filed  
2 with the Department on or before May 20, 2009, whereupon the  
3 Department shall proceed to administer and enforce this  
4 Section as of July 1, 2009.

5 A non-home rule municipality may file a certified copy of  
6 an ordinance or resolution with the Department of Revenue, as  
7 required under this Section, only after October 2, 2000.

8 The tax authorized by this Section may not be more than 1%  
9 and may be imposed only in 1/4% increments.

10 (Source: P.A. 103-781, eff. 8-5-24.)

11 (65 ILCS 5/8-11-1.3) (from Ch. 24, par. 8-11-1.3)

12 (Text of Section before amendment by P.A. 103-592)

13 Sec. 8-11-1.3. Non-Home Rule Municipal Retailers'  
14 Occupation Tax Act. The corporate authorities of a non-home  
15 rule municipality may impose, by ordinance or resolution  
16 adopted in the manner described in Section 8-11-1.1, a tax  
17 upon all persons engaged in the business of selling tangible  
18 personal property, other than on an item of tangible personal  
19 property which is titled and registered by an agency of this  
20 State's Government, at retail in the municipality. If imposed,  
21 the tax shall be imposed on the gross receipts from such sales  
22 made in the course of such business. The proceeds of the tax  
23 may be used for ~~expenditure on~~ public infrastructure or for  
24 property tax relief or both, as defined in Section 8-11-1.2 ~~if~~  
25 ~~approved by referendum as provided in Section 8-11-1.1, of the~~

1 ~~gross receipts from such sales made in the course of such~~  
2 ~~business~~. If the tax is approved by referendum on or after July  
3 14, 2010 (the effective date of Public Act 96-1057) and before  
4 August 5, 2024 (the effective date of Public Act 103-781), the  
5 corporate authorities of the a non-home rule municipality may,  
6 until January 1, 2031 ~~July 1, 2030~~, use the proceeds of the tax  
7 for expenditure on municipal operations, in addition to or in  
8 lieu of any expenditure on public infrastructure or for  
9 property tax relief. If the tax is approved by an ordinance or  
10 resolution adopted on or after August 5, 2024 (the effective  
11 date of Public Act 103-781), the corporate authorities of the  
12 non-home rule municipality may, until January 1, 2031, use the  
13 proceeds of the tax for expenditure on municipal operations,  
14 in addition to or in lieu of any expenditure on public  
15 infrastructure or for property tax relief. The tax imposed may  
16 not be more than 1% and may be imposed only in 1/4% increments.  
17 The tax may not be imposed on tangible personal property taxed  
18 at the 1% rate under the Retailers' Occupation Tax Act (or at  
19 the 0% rate imposed under this amendatory Act of the 102nd  
20 General Assembly). Beginning December 1, 2019, this tax is not  
21 imposed on sales of aviation fuel unless the tax revenue is  
22 expended for airport-related purposes. If a municipality does  
23 not have an airport-related purpose to which it dedicates  
24 aviation fuel tax revenue, then aviation fuel is excluded from  
25 the tax. Each municipality must comply with the certification  
26 requirements for airport-related purposes under Section 2-22

1 of the Retailers' Occupation Tax Act. For purposes of this  
2 Section, "airport-related purposes" has the meaning ascribed  
3 in Section 6z-20.2 of the State Finance Act. This exclusion  
4 for aviation fuel only applies for so long as the revenue use  
5 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
6 binding on the municipality. The tax imposed by a municipality  
7 pursuant to this Section and all civil penalties that may be  
8 assessed as an incident thereof shall be collected and  
9 enforced by the State Department of Revenue. The certificate  
10 of registration which is issued by the Department to a  
11 retailer under the Retailers' Occupation Tax Act shall permit  
12 such retailer to engage in a business which is taxable under  
13 any ordinance or resolution enacted pursuant to this Section  
14 without registering separately with the Department under such  
15 ordinance or resolution or under this Section. The Department  
16 shall have full power to administer and enforce this Section;  
17 to collect all taxes and penalties due hereunder; to dispose  
18 of taxes and penalties so collected in the manner hereinafter  
19 provided, and to determine all rights to credit memoranda,  
20 arising on account of the erroneous payment of tax or penalty  
21 hereunder. In the administration of, and compliance with, this  
22 Section, the Department and persons who are subject to this  
23 Section shall have the same rights, remedies, privileges,  
24 immunities, powers and duties, and be subject to the same  
25 conditions, restrictions, limitations, penalties and  
26 definitions of terms, and employ the same modes of procedure,

1 as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j,  
2 2 through 2-65 (in respect to all provisions therein other  
3 than the State rate of tax), 2c, 3 (except as to the  
4 disposition of taxes and penalties collected, and except that  
5 the retailer's discount is not allowed for taxes paid on  
6 aviation fuel that are subject to the revenue use requirements  
7 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133), 4, 5, 5a, 5b, 5c,  
8 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9,  
9 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and  
10 Section 3-7 of the Uniform Penalty and Interest Act as fully as  
11 if those provisions were set forth herein.

12 No municipality may impose a tax under this Section unless  
13 the municipality also imposes a tax at the same rate under  
14 Section 8-11-1.4 of this Code.

15 Persons subject to any tax imposed pursuant to the  
16 authority granted in this Section may reimburse themselves for  
17 their seller's tax liability hereunder by separately stating  
18 such tax as an additional charge, which charge may be stated in  
19 combination, in a single amount, with State tax which sellers  
20 are required to collect under the Use Tax Act, pursuant to such  
21 bracket schedules as the Department may prescribe.

22 Whenever the Department determines that a refund should be  
23 made under this Section to a claimant instead of issuing a  
24 credit memorandum, the Department shall notify the State  
25 Comptroller, who shall cause the order to be drawn for the  
26 amount specified, and to the person named, in such

1 notification from the Department. Such refund shall be paid by  
2 the State Treasurer out of the non-home rule municipal  
3 retailers' occupation tax fund or the Local Government  
4 Aviation Trust Fund, as appropriate.

5 Except as otherwise provided, the Department shall  
6 forthwith pay over to the State Treasurer, ex officio, as  
7 trustee, all taxes and penalties collected hereunder for  
8 deposit into the Non-Home Rule Municipal Retailers' Occupation  
9 Tax Fund. Taxes and penalties collected on aviation fuel sold  
10 on or after December 1, 2019, shall be immediately paid over by  
11 the Department to the State Treasurer, ex officio, as trustee,  
12 for deposit into the Local Government Aviation Trust Fund. The  
13 Department shall only pay moneys into the Local Government  
14 Aviation Trust Fund under this Section for so long as the  
15 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
16 47133 are binding on the municipality.

17 As soon as possible after the first day of each month,  
18 beginning January 1, 2011, upon certification of the  
19 Department of Revenue, the Comptroller shall order  
20 transferred, and the Treasurer shall transfer, to the STAR  
21 Bonds Revenue Fund the local sales tax increment, as defined  
22 in the Innovation Development and Economy Act, collected under  
23 this Section during the second preceding calendar month for  
24 sales within a STAR bond district.

25 After the monthly transfer to the STAR Bonds Revenue Fund,  
26 on or before the 25th day of each calendar month, the

1 Department shall prepare and certify to the Comptroller the  
2 disbursement of stated sums of money to named municipalities,  
3 the municipalities to be those from which retailers have paid  
4 taxes or penalties hereunder to the Department during the  
5 second preceding calendar month. The amount to be paid to each  
6 municipality shall be the amount (not including credit  
7 memoranda and not including taxes and penalties collected on  
8 aviation fuel sold on or after December 1, 2019) collected  
9 hereunder during the second preceding calendar month by the  
10 Department plus an amount the Department determines is  
11 necessary to offset any amounts which were erroneously paid to  
12 a different taxing body, and not including an amount equal to  
13 the amount of refunds made during the second preceding  
14 calendar month by the Department on behalf of such  
15 municipality, and not including any amount which the  
16 Department determines is necessary to offset any amounts which  
17 were payable to a different taxing body but were erroneously  
18 paid to the municipality, and not including any amounts that  
19 are transferred to the STAR Bonds Revenue Fund, less 1.5% of  
20 the remainder, which the Department shall transfer into the  
21 Tax Compliance and Administration Fund. The Department, at the  
22 time of each monthly disbursement to the municipalities, shall  
23 prepare and certify to the State Comptroller the amount to be  
24 transferred into the Tax Compliance and Administration Fund  
25 under this Section. Within 10 days after receipt, by the  
26 Comptroller, of the disbursement certification to the

1 municipalities and the Tax Compliance and Administration Fund  
2 provided for in this Section to be given to the Comptroller by  
3 the Department, the Comptroller shall cause the orders to be  
4 drawn for the respective amounts in accordance with the  
5 directions contained in such certification.

6 For the purpose of determining the local governmental unit  
7 whose tax is applicable, a retail sale, by a producer of coal  
8 or other mineral mined in Illinois, is a sale at retail at the  
9 place where the coal or other mineral mined in Illinois is  
10 extracted from the earth. This paragraph does not apply to  
11 coal or other mineral when it is delivered or shipped by the  
12 seller to the purchaser at a point outside Illinois so that the  
13 sale is exempt under the Federal Constitution as a sale in  
14 interstate or foreign commerce.

15 Nothing in this Section shall be construed to authorize a  
16 municipality to impose a tax upon the privilege of engaging in  
17 any business which under the constitution of the United States  
18 may not be made the subject of taxation by this State.

19 When certifying the amount of a monthly disbursement to a  
20 municipality under this Section, the Department shall increase  
21 or decrease such amount by an amount necessary to offset any  
22 misallocation of previous disbursements. The offset amount  
23 shall be the amount erroneously disbursed within the previous  
24 6 months from the time a misallocation is discovered.

25 The Department of Revenue shall implement Public Act  
26 91-649 so as to collect the tax on and after January 1, 2002.

1           As used in this Section, "municipal" and "municipality"  
2 mean a city, village, or incorporated town, including an  
3 incorporated town which has superseded a civil township.

4           This Section shall be known and may be cited as the  
5 Non-Home Rule Municipal Retailers' Occupation Tax Act.

6           (Source: P.A. 101-10, eff. 6-5-19; 101-47, eff. 1-1-20;  
7 101-81, eff. 7-12-19; 101-604, eff. 12-13-19; 102-700, eff.  
8 4-19-22.)

9           (Text of Section after amendment by P.A. 103-592)

10          Sec. 8-11-1.3. Non-Home Rule Municipal Retailers'  
11 Occupation Tax Act. The corporate authorities of a non-home  
12 rule municipality may impose, by ordinance or resolution  
13 adopted in the manner described in Section 8-11-1.1, a tax  
14 upon all persons engaged in the business of selling tangible  
15 personal property, other than on an item of tangible personal  
16 property which is titled and registered by an agency of this  
17 State's Government, at retail in the municipality. If imposed,  
18 the tax shall be imposed on the gross receipts from such sales  
19 made in the course of such business. The proceeds of the tax  
20 may be used for ~~expenditure on~~ public infrastructure or for  
21 property tax relief or both, as defined in Section 8-11-1.2 ~~if~~  
22 ~~approved by referendum as provided in Section 8-11-1.1,~~ of the  
23 ~~gross receipts from such sales made in the course of such~~  
24 ~~business.~~ If the tax is approved by referendum on or after July  
25 14, 2010 (the effective date of Public Act 96-1057) and before



1 August 5, 2024 (the effective date of Public Act 103-781), the  
2 corporate authorities of the a non-home rule municipality may,  
3 until January 1, 2031 ~~July 1, 2030~~, use the proceeds of the tax  
4 for expenditure on municipal operations, in addition to or in  
5 lieu of any expenditure on public infrastructure or for  
6 property tax relief. If the tax is approved by an ordinance or  
7 resolution adopted on or after August 5, 2024 (the effective  
8 date of Public Act 103-781), the corporate authorities of the  
9 non-home rule municipality may, until January 1, 2031, use the  
10 proceeds of the tax for expenditure on municipal operations,  
11 in addition to or in lieu of any expenditure on public  
12 infrastructure or for property tax relief. The tax imposed may  
13 not be more than 1% and may be imposed only in 1/4% increments.  
14 The tax may not be imposed on tangible personal property taxed  
15 at the 1% rate under the Retailers' Occupation Tax Act (or at  
16 the 0% rate imposed under this amendatory Act of the 102nd  
17 General Assembly). Beginning December 1, 2019, this tax is not  
18 imposed on sales of aviation fuel unless the tax revenue is  
19 expended for airport-related purposes. If a municipality does  
20 not have an airport-related purpose to which it dedicates  
21 aviation fuel tax revenue, then aviation fuel is excluded from  
22 the tax. Each municipality must comply with the certification  
23 requirements for airport-related purposes under Section 2-22  
24 of the Retailers' Occupation Tax Act. For purposes of this  
25 Section, "airport-related purposes" has the meaning ascribed  
26 in Section 6z-20.2 of the State Finance Act. This exclusion

1 for aviation fuel only applies for so long as the revenue use  
2 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are  
3 binding on the municipality. The tax imposed by a municipality  
4 pursuant to this Section and all civil penalties that may be  
5 assessed as an incident thereof shall be collected and  
6 enforced by the State Department of Revenue. The certificate  
7 of registration which is issued by the Department to a  
8 retailer under the Retailers' Occupation Tax Act shall permit  
9 such retailer to engage in a business which is taxable under  
10 any ordinance or resolution enacted pursuant to this Section  
11 without registering separately with the Department under such  
12 ordinance or resolution or under this Section. The Department  
13 shall have full power to administer and enforce this Section;  
14 to collect all taxes and penalties due hereunder; to dispose  
15 of taxes and penalties so collected in the manner hereinafter  
16 provided, and to determine all rights to credit memoranda,  
17 arising on account of the erroneous payment of tax or penalty  
18 hereunder. In the administration of, and compliance with, this  
19 Section, the Department and persons who are subject to this  
20 Section shall have the same rights, remedies, privileges,  
21 immunities, powers and duties, and be subject to the same  
22 conditions, restrictions, limitations, penalties and  
23 definitions of terms, and employ the same modes of procedure,  
24 as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j,  
25 2 through 2-65 (in respect to all provisions therein other  
26 than the State rate of tax), 2c, 3 (except as to the

1 disposition of taxes and penalties collected, and except that  
2 the retailer's discount is not allowed for taxes paid on  
3 aviation fuel that are subject to the revenue use requirements  
4 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133), 4, 5, 5a, 5b, 5c,  
5 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9,  
6 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and  
7 Section 3-7 of the Uniform Penalty and Interest Act as fully as  
8 if those provisions were set forth herein.

9 No municipality may impose a tax under this Section unless  
10 the municipality also imposes a tax at the same rate under  
11 Section 8-11-1.4 of this Code.

12 If, on January 1, 2025, a unit of local government has in  
13 effect a tax under this Section, or if, after January 1, 2025,  
14 a unit of local government imposes a tax under this Section,  
15 then that tax applies to leases of tangible personal property  
16 in effect, entered into, or renewed on or after that date in  
17 the same manner as the tax under this Section and in accordance  
18 with the changes made by this amendatory Act of the 103rd  
19 General Assembly.

20 Persons subject to any tax imposed pursuant to the  
21 authority granted in this Section may reimburse themselves for  
22 their seller's tax liability hereunder by separately stating  
23 such tax as an additional charge, which charge may be stated in  
24 combination, in a single amount, with State tax which sellers  
25 are required to collect under the Use Tax Act, pursuant to such  
26 bracket schedules as the Department may prescribe.

1           Whenever the Department determines that a refund should be  
2 made under this Section to a claimant instead of issuing a  
3 credit memorandum, the Department shall notify the State  
4 Comptroller, who shall cause the order to be drawn for the  
5 amount specified, and to the person named, in such  
6 notification from the Department. Such refund shall be paid by  
7 the State Treasurer out of the non-home rule municipal  
8 retailers' occupation tax fund or the Local Government  
9 Aviation Trust Fund, as appropriate.

10           Except as otherwise provided, the Department shall  
11 forthwith pay over to the State Treasurer, ex officio, as  
12 trustee, all taxes and penalties collected hereunder for  
13 deposit into the Non-Home Rule Municipal Retailers' Occupation  
14 Tax Fund. Taxes and penalties collected on aviation fuel sold  
15 on or after December 1, 2019, shall be immediately paid over by  
16 the Department to the State Treasurer, ex officio, as trustee,  
17 for deposit into the Local Government Aviation Trust Fund. The  
18 Department shall only pay moneys into the Local Government  
19 Aviation Trust Fund under this Section for so long as the  
20 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
21 47133 are binding on the municipality.

22           As soon as possible after the first day of each month,  
23 beginning January 1, 2011, upon certification of the  
24 Department of Revenue, the Comptroller shall order  
25 transferred, and the Treasurer shall transfer, to the STAR  
26 Bonds Revenue Fund the local sales tax increment, as defined

1 in the Innovation Development and Economy Act, collected under  
2 this Section during the second preceding calendar month for  
3 sales within a STAR bond district.

4 After the monthly transfer to the STAR Bonds Revenue Fund,  
5 on or before the 25th day of each calendar month, the  
6 Department shall prepare and certify to the Comptroller the  
7 disbursement of stated sums of money to named municipalities,  
8 the municipalities to be those from which retailers have paid  
9 taxes or penalties hereunder to the Department during the  
10 second preceding calendar month. The amount to be paid to each  
11 municipality shall be the amount (not including credit  
12 memoranda and not including taxes and penalties collected on  
13 aviation fuel sold on or after December 1, 2019) collected  
14 hereunder during the second preceding calendar month by the  
15 Department plus an amount the Department determines is  
16 necessary to offset any amounts which were erroneously paid to  
17 a different taxing body, and not including an amount equal to  
18 the amount of refunds made during the second preceding  
19 calendar month by the Department on behalf of such  
20 municipality, and not including any amount which the  
21 Department determines is necessary to offset any amounts which  
22 were payable to a different taxing body but were erroneously  
23 paid to the municipality, and not including any amounts that  
24 are transferred to the STAR Bonds Revenue Fund, less 1.5% of  
25 the remainder, which the Department shall transfer into the  
26 Tax Compliance and Administration Fund. The Department, at the

1 time of each monthly disbursement to the municipalities, shall  
2 prepare and certify to the State Comptroller the amount to be  
3 transferred into the Tax Compliance and Administration Fund  
4 under this Section. Within 10 days after receipt, by the  
5 Comptroller, of the disbursement certification to the  
6 municipalities and the Tax Compliance and Administration Fund  
7 provided for in this Section to be given to the Comptroller by  
8 the Department, the Comptroller shall cause the orders to be  
9 drawn for the respective amounts in accordance with the  
10 directions contained in such certification.

11 For the purpose of determining the local governmental unit  
12 whose tax is applicable, a retail sale, by a producer of coal  
13 or other mineral mined in Illinois, is a sale at retail at the  
14 place where the coal or other mineral mined in Illinois is  
15 extracted from the earth. This paragraph does not apply to  
16 coal or other mineral when it is delivered or shipped by the  
17 seller to the purchaser at a point outside Illinois so that the  
18 sale is exempt under the Federal Constitution as a sale in  
19 interstate or foreign commerce.

20 Nothing in this Section shall be construed to authorize a  
21 municipality to impose a tax upon the privilege of engaging in  
22 any business which under the constitution of the United States  
23 may not be made the subject of taxation by this State.

24 When certifying the amount of a monthly disbursement to a  
25 municipality under this Section, the Department shall increase  
26 or decrease such amount by an amount necessary to offset any

1 misallocation of previous disbursements. The offset amount  
2 shall be the amount erroneously disbursed within the previous  
3 6 months from the time a misallocation is discovered.

4 The Department of Revenue shall implement Public Act  
5 91-649 so as to collect the tax on and after January 1, 2002.

6 As used in this Section, "municipal" and "municipality"  
7 mean a city, village, or incorporated town, including an  
8 incorporated town which has superseded a civil township.

9 This Section shall be known and may be cited as the  
10 Non-Home Rule Municipal Retailers' Occupation Tax Act.

11 (Source: P.A. 102-700, eff. 4-19-22; 103-592, eff. 1-1-25.)

12 (65 ILCS 5/8-11-1.4) (from Ch. 24, par. 8-11-1.4)

13 (Text of Section before amendment by P.A. 103-592)

14 Sec. 8-11-1.4. Non-Home Rule Municipal Service Occupation  
15 Tax Act. The corporate authorities of a non-home rule  
16 municipality may impose, by ordinance or resolution adopted in  
17 the manner described in Section 8-11-1.1, a tax upon all  
18 persons engaged, ~~in the such~~ municipality, ~~in~~ the business of  
19 making sales of service. If imposed, the tax shall be imposed  
20 on the selling price of all tangible personal property  
21 transferred by such servicemen, either in the form of tangible  
22 personal property or in the form of real estate, as an incident  
23 to a sale of service. The proceeds of the tax may be used for  
24 ~~expenditure on~~ public infrastructure or for property tax  
25 relief or both, as defined in Section 8-11-1.2 ~~if approved by~~

1 ~~referendum as provided in Section 8-11-1.1, of the selling~~  
2 ~~price of all tangible personal property transferred by such~~  
3 ~~servicemen either in the form of tangible personal property or~~  
4 ~~in the form of real estate as an incident to a sale of service.~~

5 If the tax is approved by referendum on or after July 14, 2010  
6 (the effective date of Public Act 96-1057) and before August  
7 5, 2024 (the effective date of Public Act 103-781), the

8 corporate authorities of the a non-home rule municipality may,  
9 until January 1, 2031 ~~December 31, 2030,~~ use the proceeds of

10 the tax for expenditure on municipal operations, in addition

11 to or in lieu of any expenditure on public infrastructure or

12 for property tax relief. If the tax is approved by an ordinance

13 or resolution adopted on or after August 5, 2024 (the

14 effective date of Public Act 103-781), the corporate

15 authorities of the non-home rule municipality may, until

16 January 1, 2031, use the proceeds of the tax for expenditure on

17 municipal operations, in addition to or in lieu of any

18 expenditure on public infrastructure or for property tax

19 relief. The tax imposed may not be more than 1% and may be

20 imposed only in 1/4% increments. The tax may not be imposed on

21 tangible personal property taxed at the 1% rate under the

22 Service Occupation Tax Act (or at the 0% rate imposed under

23 this amendatory Act of the 102nd General Assembly). Beginning

24 December 1, 2019, this tax is not imposed on sales of aviation

25 fuel unless the tax revenue is expended for airport-related

26 purposes. If a municipality does not have an airport-related



1 purpose to which it dedicates aviation fuel tax revenue, then  
2 aviation fuel is excluded from the tax. Each municipality must  
3 comply with the certification requirements for airport-related  
4 purposes under Section 2-22 of the Retailers' Occupation Tax  
5 Act. For purposes of this Section, "airport-related purposes"  
6 has the meaning ascribed in Section 6z-20.2 of the State  
7 Finance Act. This exclusion for aviation fuel only applies for  
8 so long as the revenue use requirements of 49 U.S.C. 47107(b)  
9 and 49 U.S.C. 47133 are binding on the municipality. The tax  
10 imposed by a municipality pursuant to this Section and all  
11 civil penalties that may be assessed as an incident thereof  
12 shall be collected and enforced by the State Department of  
13 Revenue. The certificate of registration which is issued by  
14 the Department to a retailer under the Retailers' Occupation  
15 Tax Act or under the Service Occupation Tax Act shall permit  
16 such registrant to engage in a business which is taxable under  
17 any ordinance or resolution enacted pursuant to this Section  
18 without registering separately with the Department under such  
19 ordinance or resolution or under this Section. The Department  
20 shall have full power to administer and enforce this Section;  
21 to collect all taxes and penalties due hereunder; to dispose  
22 of taxes and penalties so collected in the manner hereinafter  
23 provided, and to determine all rights to credit memoranda  
24 arising on account of the erroneous payment of tax or penalty  
25 hereunder. In the administration of, and compliance with, this  
26 Section the Department and persons who are subject to this

1 Section shall have the same rights, remedies, privileges,  
2 immunities, powers and duties, and be subject to the same  
3 conditions, restrictions, limitations, penalties and  
4 definitions of terms, and employ the same modes of procedure,  
5 as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in  
6 respect to all provisions therein other than the State rate of  
7 tax), 4 (except that the reference to the State shall be to the  
8 taxing municipality), 5, 7, 8 (except that the jurisdiction to  
9 which the tax shall be a debt to the extent indicated in that  
10 Section 8 shall be the taxing municipality), 9 (except as to  
11 the disposition of taxes and penalties collected, and except  
12 that the returned merchandise credit for this municipal tax  
13 may not be taken against any State tax, and except that the  
14 retailer's discount is not allowed for taxes paid on aviation  
15 fuel that are subject to the revenue use requirements of 49  
16 U.S.C. 47107(b) and 49 U.S.C. 47133), 10, 11, 12 (except the  
17 reference therein to Section 2b of the Retailers' Occupation  
18 Tax Act), 13 (except that any reference to the State shall mean  
19 the taxing municipality), the first paragraph of Section 15,  
20 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and  
21 Section 3-7 of the Uniform Penalty and Interest Act, as fully  
22 as if those provisions were set forth herein.

23 No municipality may impose a tax under this Section unless  
24 the municipality also imposes a tax at the same rate under  
25 Section 8-11-1.3 of this Code.

26 Persons subject to any tax imposed pursuant to the

1 authority granted in this Section may reimburse themselves for  
2 their serviceman's tax liability hereunder by separately  
3 stating such tax as an additional charge, which charge may be  
4 stated in combination, in a single amount, with State tax  
5 which servicemen are authorized to collect under the Service  
6 Use Tax Act, pursuant to such bracket schedules as the  
7 Department may prescribe.

8 Whenever the Department determines that a refund should be  
9 made under this Section to a claimant instead of issuing  
10 credit memorandum, the Department shall notify the State  
11 Comptroller, who shall cause the order to be drawn for the  
12 amount specified, and to the person named, in such  
13 notification from the Department. Such refund shall be paid by  
14 the State Treasurer out of the municipal retailers' occupation  
15 tax fund or the Local Government Aviation Trust Fund, as  
16 appropriate.

17 Except as otherwise provided in this paragraph, the  
18 Department shall forthwith pay over to the State Treasurer, ex  
19 officio, as trustee, all taxes and penalties collected  
20 hereunder for deposit into the municipal retailers' occupation  
21 tax fund. Taxes and penalties collected on aviation fuel sold  
22 on or after December 1, 2019, shall be immediately paid over by  
23 the Department to the State Treasurer, ex officio, as trustee,  
24 for deposit into the Local Government Aviation Trust Fund. The  
25 Department shall only pay moneys into the Local Government  
26 Aviation Trust Fund under this Section for so long as the

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

3 As soon as possible after the first day of each month,  
4 beginning January 1, 2011, upon certification of the  
5 Department of Revenue, the Comptroller shall order  
6 transferred, and the Treasurer shall transfer, to the STAR  
7 Bonds Revenue Fund the local sales tax increment, as defined  
8 in the Innovation Development and Economy Act, collected under  
9 this Section during the second preceding calendar month for  
10 sales within a STAR bond district.

11 After the monthly transfer to the STAR Bonds Revenue Fund,  
12 on or before the 25th day of each calendar month, the  
13 Department shall prepare and certify to the Comptroller the  
14 disbursement of stated sums of money to named municipalities,  
15 the municipalities to be those from which suppliers and  
16 servicemen have paid taxes or penalties hereunder to the  
17 Department during the second preceding calendar month. The  
18 amount to be paid to each municipality shall be the amount (not  
19 including credit memoranda and not including taxes and  
20 penalties collected on aviation fuel sold on or after December  
21 1, 2019) collected hereunder during the second preceding  
22 calendar month by the Department, and not including an amount  
23 equal to the amount of refunds made during the second  
24 preceding calendar month by the Department on behalf of such  
25 municipality, and not including any amounts that are  
26 transferred to the STAR Bonds Revenue Fund, less 1.5% of the

1 remainder, which the Department shall transfer into the Tax  
2 Compliance and Administration Fund. The Department, at the  
3 time of each monthly disbursement to the municipalities, shall  
4 prepare and certify to the State Comptroller the amount to be  
5 transferred into the Tax Compliance and Administration Fund  
6 under this Section. Within 10 days after receipt, by the  
7 Comptroller, of the disbursement certification to the  
8 municipalities, the General Revenue Fund, and the Tax  
9 Compliance and Administration Fund provided for in this  
10 Section to be given to the Comptroller by the Department, the  
11 Comptroller shall cause the orders to be drawn for the  
12 respective amounts in accordance with the directions contained  
13 in such certification.

14 The Department of Revenue shall implement Public Act  
15 91-649 so as to collect the tax on and after January 1, 2002.

16 Nothing in this Section shall be construed to authorize a  
17 municipality to impose a tax upon the privilege of engaging in  
18 any business which under the constitution of the United States  
19 may not be made the subject of taxation by this State.

20 As used in this Section, "municipal" or "municipality"  
21 means or refers to a city, village or incorporated town,  
22 including an incorporated town which has superseded a civil  
23 township.

24 This Section shall be known and may be cited as the  
25 "Non-Home Rule Municipal Service Occupation Tax Act".

26 (Source: P.A. 102-700, eff. 4-19-22; 103-9, eff. 6-7-23.)

1 (Text of Section after amendment by P.A. 103-592)

2 Sec. 8-11-1.4. Non-Home Rule Municipal Service Occupation  
3 Tax Act. The corporate authorities of a non-home rule  
4 municipality may impose, by ordinance or resolution adopted in  
5 the manner described in Section 8-11-1.1, a tax upon all  
6 persons engaged~~7~~ in the ~~such~~ municipality~~7~~ in the business of  
7 making sales of service. If imposed, the tax shall be imposed  
8 on the selling price of all tangible personal property  
9 transferred by such servicemen, either in the form of tangible  
10 personal property or in the form of real estate, as an incident  
11 to a sale of service. The proceeds of the tax may be used for  
12 ~~expenditure on~~ public infrastructure or for property tax  
13 relief or both, as defined in Section 8-11-1.2 ~~if approved by~~  
14 ~~referendum as provided in Section 8-11-1.1, of the selling~~  
15 ~~price of all tangible personal property transferred by such~~  
16 ~~servicemen either in the form of tangible personal property or~~  
17 ~~in the form of real estate as an incident to a sale of service.~~  
18 If the tax is approved by referendum on or after July 14, 2010  
19 (the effective date of Public Act 96-1057) and before August  
20 5, 2024 (the effective date of Public Act 103-781), the  
21 corporate authorities of a non-home rule municipality may,  
22 until January 1, 2031 ~~December 31, 2030~~, use the proceeds of  
23 the tax for expenditure on municipal operations, in addition  
24 to or in lieu of any expenditure on public infrastructure or  
25 for property tax relief. If the tax is approved by an ordinance

1 or resolution adopted on or after August 5, 2024 (the  
2 effective date of Public Act 103-781), the corporate  
3 authorities of the non-home rule municipality may, until  
4 January 1, 2031, use the proceeds of the tax for expenditure on  
5 municipal operations, in addition to or in lieu of any  
6 expenditure on public infrastructure or for property tax  
7 relief. The tax imposed may not be more than 1% and may be  
8 imposed only in 1/4% increments. The tax may not be imposed on  
9 tangible personal property taxed at the 1% rate under the  
10 Service Occupation Tax Act (or at the 0% rate imposed under  
11 this amendatory Act of the 102nd General Assembly). Beginning  
12 December 1, 2019, this tax is not imposed on sales of aviation  
13 fuel unless the tax revenue is expended for airport-related  
14 purposes. If a municipality does not have an airport-related  
15 purpose to which it dedicates aviation fuel tax revenue, then  
16 aviation fuel is excluded from the tax. Each municipality must  
17 comply with the certification requirements for airport-related  
18 purposes under Section 2-22 of the Retailers' Occupation Tax  
19 Act. For purposes of this Section, "airport-related purposes"  
20 has the meaning ascribed in Section 6z-20.2 of the State  
21 Finance Act. This exclusion for aviation fuel only applies for  
22 so long as the revenue use requirements of 49 U.S.C. 47107(b)  
23 and 49 U.S.C. 47133 are binding on the municipality. The tax  
24 imposed by a municipality pursuant to this Section and all  
25 civil penalties that may be assessed as an incident thereof  
26 shall be collected and enforced by the State Department of

1 Revenue. The certificate of registration which is issued by  
2 the Department to a retailer under the Retailers' Occupation  
3 Tax Act or under the Service Occupation Tax Act shall permit  
4 such registrant to engage in a business which is taxable under  
5 any ordinance or resolution enacted pursuant to this Section  
6 without registering separately with the Department under such  
7 ordinance or resolution or under this Section. The Department  
8 shall have full power to administer and enforce this Section;  
9 to collect all taxes and penalties due hereunder; to dispose  
10 of taxes and penalties so collected in the manner hereinafter  
11 provided, and to determine all rights to credit memoranda  
12 arising on account of the erroneous payment of tax or penalty  
13 hereunder. In the administration of, and compliance with, this  
14 Section the Department and persons who are subject to this  
15 Section shall have the same rights, remedies, privileges,  
16 immunities, powers and duties, and be subject to the same  
17 conditions, restrictions, limitations, penalties and  
18 definitions of terms, and employ the same modes of procedure,  
19 as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in  
20 respect to all provisions therein other than the State rate of  
21 tax), 4 (except that the reference to the State shall be to the  
22 taxing municipality), 5, 7, 8 (except that the jurisdiction to  
23 which the tax shall be a debt to the extent indicated in that  
24 Section 8 shall be the taxing municipality), 9 (except as to  
25 the disposition of taxes and penalties collected, and except  
26 that the returned merchandise credit for this municipal tax



1 may not be taken against any State tax, and except that the  
2 retailer's discount is not allowed for taxes paid on aviation  
3 fuel that are subject to the revenue use requirements of 49  
4 U.S.C. 47107(b) and 49 U.S.C. 47133), 10, 11, 12 (except the  
5 reference therein to Section 2b of the Retailers' Occupation  
6 Tax Act), 13 (except that any reference to the State shall mean  
7 the taxing municipality), the first paragraph of Section 15,  
8 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and  
9 Section 3-7 of the Uniform Penalty and Interest Act, as fully  
10 as if those provisions were set forth herein.

11 No municipality may impose a tax under this Section unless  
12 the municipality also imposes a tax at the same rate under  
13 Section 8-11-1.3 of this Code.

14 If, on January 1, 2025, a unit of local government has in  
15 effect a tax under this Section, or if, after January 1, 2025,  
16 a unit of local government imposes a tax under this Section,  
17 then that tax applies to leases of tangible personal property  
18 in effect, entered into, or renewed on or after that date in  
19 the same manner as the tax under this Section and in accordance  
20 with the changes made by this amendatory Act of the 103rd  
21 General Assembly.

22 Persons subject to any tax imposed pursuant to the  
23 authority granted in this Section may reimburse themselves for  
24 their serviceman's tax liability hereunder by separately  
25 stating such tax as an additional charge, which charge may be  
26 stated in combination, in a single amount, with State tax

1 which servicemen are authorized to collect under the Service  
2 Use Tax Act, pursuant to such bracket schedules as the  
3 Department may prescribe.

4 Whenever the Department determines that a refund should be  
5 made under this Section to a claimant instead of issuing  
6 credit memorandum, the Department shall notify the State  
7 Comptroller, who shall cause the order to be drawn for the  
8 amount specified, and to the person named, in such  
9 notification from the Department. Such refund shall be paid by  
10 the State Treasurer out of the municipal retailers' occupation  
11 tax fund or the Local Government Aviation Trust Fund, as  
12 appropriate.

13 Except as otherwise provided in this paragraph, the  
14 Department shall forthwith pay over to the State Treasurer, ex  
15 officio, as trustee, all taxes and penalties collected  
16 hereunder for deposit into the municipal retailers' occupation  
17 tax fund. Taxes and penalties collected on aviation fuel sold  
18 on or after December 1, 2019, shall be immediately paid over by  
19 the Department to the State Treasurer, ex officio, as trustee,  
20 for deposit into the Local Government Aviation Trust Fund. The  
21 Department shall only pay moneys into the Local Government  
22 Aviation Trust Fund under this Section for so long as the  
23 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
24 47133 are binding on the municipality.

25 As soon as possible after the first day of each month,  
26 beginning January 1, 2011, upon certification of the

1 Department of Revenue, the Comptroller shall order  
2 transferred, and the Treasurer shall transfer, to the STAR  
3 Bonds Revenue Fund the local sales tax increment, as defined  
4 in the Innovation Development and Economy Act, collected under  
5 this Section during the second preceding calendar month for  
6 sales within a STAR bond district.

7 After the monthly transfer to the STAR Bonds Revenue Fund,  
8 on or before the 25th day of each calendar month, the  
9 Department shall prepare and certify to the Comptroller the  
10 disbursement of stated sums of money to named municipalities,  
11 the municipalities to be those from which suppliers and  
12 servicemen have paid taxes or penalties hereunder to the  
13 Department during the second preceding calendar month. The  
14 amount to be paid to each municipality shall be the amount (not  
15 including credit memoranda and not including taxes and  
16 penalties collected on aviation fuel sold on or after December  
17 1, 2019) collected hereunder during the second preceding  
18 calendar month by the Department, and not including an amount  
19 equal to the amount of refunds made during the second  
20 preceding calendar month by the Department on behalf of such  
21 municipality, and not including any amounts that are  
22 transferred to the STAR Bonds Revenue Fund, less 1.5% of the  
23 remainder, which the Department shall transfer into the Tax  
24 Compliance and Administration Fund. The Department, at the  
25 time of each monthly disbursement to the municipalities, shall  
26 prepare and certify to the State Comptroller the amount to be

1 transferred into the Tax Compliance and Administration Fund  
2 under this Section. Within 10 days after receipt, by the  
3 Comptroller, of the disbursement certification to the  
4 municipalities, the General Revenue Fund, and the Tax  
5 Compliance and Administration Fund provided for in this  
6 Section to be given to the Comptroller by the Department, the  
7 Comptroller shall cause the orders to be drawn for the  
8 respective amounts in accordance with the directions contained  
9 in such certification.

10 The Department of Revenue shall implement Public Act  
11 91-649 so as to collect the tax on and after January 1, 2002.

12 Nothing in this Section shall be construed to authorize a  
13 municipality to impose a tax upon the privilege of engaging in  
14 any business which under the constitution of the United States  
15 may not be made the subject of taxation by this State.

16 As used in this Section, "municipal" or "municipality"  
17 means or refers to a city, village or incorporated town,  
18 including an incorporated town which has superseded a civil  
19 township.

20 This Section shall be known and may be cited as the  
21 "Non-Home Rule Municipal Service Occupation Tax Act".

22 (Source: P.A. 102-700, eff. 4-19-22; 103-9, eff. 6-7-23;  
23 103-592, eff. 1-1-25.)

24 (65 ILCS 5/8-11-1.5) (from Ch. 24, par. 8-11-1.5)

25 Sec. 8-11-1.5. Non-Home Rule Municipal Use Tax Act. The

1 corporate authorities of a non-home rule municipality may  
2 impose, by ordinance or resolution adopted in the manner  
3 described in Section 8-11-1.1, a tax upon the privilege of  
4 using, in such municipality, any item of tangible personal  
5 property which is purchased at retail from a retailer, and  
6 which is titled or registered with an agency of this State's  
7 government. If imposed, the tax shall be based on the selling  
8 price of such tangible personal property, as "selling price"  
9 is defined in the Use Tax Act. The proceeds of the tax may be  
10 used for expenditure on public infrastructure or for  
11 property tax relief or both as defined in Section 8-11-1.2, ~~if~~  
12 ~~approved by referendum as provided in Section 8-11-1.1.~~ If the  
13 tax is approved by referendum on or after July 14, 2010 (the  
14 effective date of Public Act 96-1057) and before August 5,  
15 2024 (the effective date of Public Act 103-781) ~~this~~  
16 ~~amendatory Act of the 96th General Assembly,~~ the corporate  
17 authorities of a non-home rule municipality may, until January  
18 1, 2031 ~~December 31, 2030,~~ use the proceeds of the tax for  
19 expenditure on municipal operations, in addition to or in lieu  
20 of any expenditure on public infrastructure or for property  
21 tax relief. If the tax is imposed by ordinance or resolution on  
22 or after August 5, 2024 (the effective date of Public Act  
23 103-781), the corporate authorities of the non-home rule  
24 municipality may, until January 1, 2031, use the proceeds of  
25 the tax for expenditure on municipal operations in addition to  
26 or in lieu of any expenditure on public infrastructure or for

1 property tax relief. The tax imposed may not be more than 1%  
2 and may be imposed only in 1/4% increments. Such tax shall be  
3 collected from persons whose Illinois address for title or  
4 registration purposes is given as being in such municipality.  
5 Such tax shall be collected by the municipality imposing such  
6 tax. A non-home rule municipality may not impose and collect  
7 the tax prior to January 1, 2002.

8 This Section shall be known and may be cited as the  
9 "Non-Home Rule Municipal Use Tax Act".

10 (Source: P.A. 103-9, eff. 6-7-23.)

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

18 Section 99. Effective date. This Act takes effect upon  
19 becoming law.