



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB5844

Introduced 5/14/2024, by Rep. Will Guzzardi

SYNOPSIS AS INTRODUCED:

35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/3	from Ch. 120, par. 442
50 ILCS 753/20	

Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that, on and after January 1, 2025, the vendor discount under those Acts is 2.5%, not to exceed \$500 per month in the aggregate. Amends the Prepaid Wireless 9-1-1 Surcharge Act. Provides that the vendor discount under the Act may not exceed \$500 per month. Effective January 1, 2025.

LRB103 40647 HLH 73366 b

1 AN ACT concerning revenue.

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

4 Section 5. The Use Tax Act is amended by changing Section 9
5 as follows:

6 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

7 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
8 and trailers that are required to be registered with an agency
9 of this State, each retailer required or authorized to collect
10 the tax imposed by this Act shall pay to the Department the
11 amount of such tax (except as otherwise provided) at the time
12 when he is required to file his return for the period during
13 which such tax was collected, less a discount of 2.1% prior to
14 January 1, 1990, ~~and~~ 1.75% on and after January 1, 1990 and
15 before January 1, 2025, and 2.5% on and after January 1, 2025,
16 or \$5 per calendar year, whichever is greater, which is
17 allowed to reimburse the retailer for expenses incurred in
18 collecting the tax, keeping records, preparing and filing
19 returns, remitting the tax and supplying data to the
20 Department on request. Beginning with returns due on or after
21 January 1, 2025, the discount allowed in this Section, the
22 Retailers' Occupation Tax Act, the Service Occupation Tax Act,
23 and the Service Use Tax Act, including any local tax

1 administered by the Department and reported on the same
2 return, shall not exceed \$500 per month in the aggregate for
3 returns other than transaction returns filed during the month.

4 When determining the discount allowed under this Section,
5 retailers shall include the amount of tax that would have been
6 due at the 6.25% rate but for the 1.25% rate imposed on sales
7 tax holiday items under Public Act 102-700. The discount under
8 this Section is not allowed for the 1.25% portion of taxes paid
9 on aviation fuel that is subject to the revenue use
10 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. When
11 determining the discount allowed under this Section, retailers
12 shall include the amount of tax that would have been due at the
13 1% rate but for the 0% rate imposed under Public Act 102-700.

14 In the case of retailers who report and pay the tax on a
15 transaction by transaction basis, as provided in this Section,
16 such discount shall be taken with each such tax remittance
17 instead of when such retailer files his periodic return, but,
18 beginning with returns due on or after January 1, 2025, the
19 discount allowed under this Section and the Retailers'
20 Occupation Tax Act, including any local tax administered by
21 the Department and reported on the same transaction return,
22 shall not exceed \$500 per month for all transaction returns
23 filed during the month. The discount allowed under this

24 Section is allowed only for returns that are filed in the
25 manner required by this Act. The Department may disallow the
26 discount for retailers whose certificate of registration is

1 revoked at the time the return is filed, but only if the
2 Department's decision to revoke the certificate of
3 registration has become final. A retailer need not remit that
4 part of any tax collected by him to the extent that he is
5 required to remit and does remit the tax imposed by the
6 Retailers' Occupation Tax Act, with respect to the sale of the
7 same property.

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

18 Except as provided in this Section, on or before the
19 twentieth day of each calendar month, such retailer shall file
20 a return for the preceding calendar month. Such return shall
21 be filed on forms prescribed by the Department and shall
22 furnish such information as the Department may reasonably
23 require. The return shall include the gross receipts on food
24 for human consumption that is to be consumed off the premises
25 where it is sold (other than alcoholic beverages, food
26 consisting of or infused with adult use cannabis, soft drinks,

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

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

1 electronic filing requirement.

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

9 1. The name of the seller;

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

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

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

20 5. The amount of tax due;

21 5-5. The signature of the taxpayer; and

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

24 Each retailer required or authorized to collect the tax
25 imposed by this Act on aviation fuel sold at retail in this
26 State during the preceding calendar month shall, instead of

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 single return covering all such registered businesses, but
2 shall file separate returns for each such registered business.

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

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

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

26 For aviation fuel sold on or after December 1, 2019, each

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

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

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

1 government.

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

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

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

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

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

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

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

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

26 Subject to payment of amounts into the Build Illinois Fund

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

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

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

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

5 and

6 each fiscal year

7 thereafter that bonds

8 are outstanding under

9 Section 13.2 of the

10 Metropolitan Pier and

11 Exposition Authority Act,

12 but not after fiscal year 2060.

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

26 Subject to payment of amounts into the Capital Projects

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

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

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

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

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

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

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

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

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

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

1 Beginning July 1, 2023 and until July 1, 2024, 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 48% of the net revenue
8 realized from the taxes imposed on motor fuel and gasohol.
9 Beginning July 1, 2024 and until July 1, 2025, 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 64% of the net revenue
16 realized from the taxes imposed on motor fuel and gasohol.
17 Beginning on July 1, 2025, subject to the payment of amounts
18 into the State and Local Sales Tax Reform Fund, the Build
19 Illinois Fund, the McCormick Place Expansion Project Fund, the
20 Illinois Tax Increment Fund, and the Tax Compliance and
21 Administration Fund as provided in this Section, the
22 Department shall pay each month into the Road Fund the amount
23 estimated to represent 80% of the net revenue realized from
24 the taxes imposed on motor fuel and gasohol. As used in this
25 paragraph "motor fuel" has the meaning given to that term in
26 Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the

1 meaning given to that term in Section 3-40 of this Act.

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

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

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

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

26 (Source: P.A. 102-700, Article 60, Section 60-15, eff.

1 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;
2 102-1019, eff. 1-1-23; 103-154, eff. 6-30-23; 103-363, eff.
3 7-28-23.)

4 Section 10. The Service Use Tax Act is amended by changing
5 Section 9 as follows:

6 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

7 Sec. 9. Each serviceman required or authorized to collect
8 the tax herein imposed shall pay to the Department the amount
9 of such tax (except as otherwise provided) at the time when he
10 is required to file his return for the period during which such
11 tax was collected, less a discount of 2.1% prior to January 1,
12 1990, ~~and~~ 1.75% on and after January 1, 1990 and before January
13 1, 2025, and 2.5% on and after January 1, 2025, or \$5 per
14 calendar year, whichever is greater, which is allowed to
15 reimburse the serviceman for expenses incurred in collecting
16 the tax, keeping records, preparing and filing returns,
17 remitting the tax and supplying data to the Department on
18 request. Beginning with returns due on or after January 1,
19 2025, the vendor's discount allowed in this Section, the
20 Retailers' Occupation Tax Act, the Service Occupation Tax Act,
21 and the Use Tax Act, including any local tax administered by
22 the Department and reported on the same return, shall not
23 exceed \$500 per month in the aggregate. When determining the
24 discount allowed under this Section, servicemen shall include

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

17 Except as provided hereinafter in this Section, on or
18 before the twentieth day of each calendar month, such
19 serviceman shall file a return for the preceding calendar
20 month in accordance with reasonable Rules and Regulations to
21 be promulgated by the Department. Such return shall be filed
22 on a form prescribed by the Department and shall contain such
23 information as the Department may reasonably require. The
24 return shall include the gross receipts which were received
25 during the preceding calendar month or quarter on the
26 following items upon which tax would have been due but for the

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

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

25 The Department may require returns to be filed on a
26 quarterly basis. If so required, a return for each calendar

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

6 1. The name of the seller;

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

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

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

16 5. The amount of tax due;

17 5-5. The signature of the taxpayer; and

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

20 Each serviceman required or authorized to collect the tax
21 imposed by this Act on aviation fuel transferred as an
22 incident of a sale of service in this State during the
23 preceding calendar month shall, instead of reporting and
24 paying tax on aviation fuel as otherwise required by this
25 Section, report and pay such tax on a separate aviation fuel
26 tax return. The requirements related to the return shall be as

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

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

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

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

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

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

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

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

1 payments in the manner authorized by the Department.

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

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

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

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

25 Notwithstanding any other provision in this Act concerning
26 the time within which a serviceman may file his return, in the

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

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

23 Any serviceman filing a return hereunder shall also
24 include the total tax upon the selling price of tangible
25 personal property purchased for use by him as an incident to a
26 sale of service, and such serviceman shall remit the amount of

1 such tax to the Department when filing such return.

2 If experience indicates such action to be practicable, the
3 Department may prescribe and furnish a combination or joint
4 return which will enable servicemen, who are required to file
5 returns hereunder and also under the Service Occupation Tax
6 Act, to furnish all the return information required by both
7 Acts on the one form.

8 Where the serviceman has more than one business registered
9 with the Department under separate registration hereunder,
10 such serviceman shall not file each return that is due as a
11 single return covering all such registered businesses, but
12 shall file separate returns for each such registered business.

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

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

1 47133 are binding on the State.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 overpayment of liability.

2 (Source: P.A. 102-700, eff. 4-19-22; 103-363, eff. 7-28-23.)

3 Section 15. The Service Occupation Tax Act is amended by
4 changing Section 9 as follows:

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

6 Sec. 9. Each serviceman required or authorized to collect
7 the tax herein imposed shall pay to the Department the amount
8 of such tax at the time when he is required to file his return
9 for the period during which such tax was collectible, less a
10 discount of 2.1% prior to January 1, 1990, ~~and~~ 1.75% on and
11 after January 1, 1990 and before January 1, 2025, and 2.5% on
12 and after January 1, 2025, or \$5 per calendar year, whichever
13 is greater, which is allowed to reimburse the serviceman for
14 expenses incurred in collecting the tax, keeping records,
15 preparing and filing returns, remitting the tax, and supplying
16 data to the Department on request. Beginning with returns due
17 on or after January 1, 2025, the vendor's discount allowed in
18 this Section, the Retailers' Occupation Tax Act, the Use Tax
19 Act, and the Service Use Tax Act, including any local tax
20 administered by the Department and reported on the same
21 return, shall not exceed \$500 per month in the aggregate. When
22 determining the discount allowed under this Section,
23 servicemen shall include the amount of tax that would have
24 been due at the 1% rate but for the 0% rate imposed under

1 Public Act 102-700 ~~this amendatory Act of the 102nd General~~
2 ~~Assembly~~. The discount under this Section is not allowed for
3 the 1.25% portion of taxes paid on aviation fuel that is
4 subject to the revenue use requirements of 49 U.S.C. 47107(b)
5 and 49 U.S.C. 47133. The discount allowed under this Section
6 is allowed only for returns that are filed in the manner
7 required by this Act. The Department may disallow the discount
8 for servicemen whose certificate of registration is revoked at
9 the time the return is filed, but only if the Department's
10 decision to revoke the certificate of registration has become
11 final.

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

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

1 require. The return shall include the gross receipts which
2 were received during the preceding calendar month or quarter
3 on the following items upon which tax would have been due but
4 for the 0% rate imposed under Public Act 102-700 ~~this~~
5 ~~amendatory Act of the 102nd General Assembly~~: (i) food for
6 human consumption that is to be consumed off the premises
7 where it is sold (other than alcoholic beverages, food
8 consisting of or infused with adult use cannabis, soft drinks,
9 and food that has been prepared for immediate consumption);
10 and (ii) food prepared for immediate consumption and
11 transferred incident to a sale of service subject to this Act
12 or the Service Use Tax Act by an entity licensed under the
13 Hospital Licensing Act, the Nursing Home Care Act, the
14 Assisted Living and Shared Housing Act, the ID/DD Community
15 Care Act, the MC/DD Act, the Specialized Mental Health
16 Rehabilitation Act of 2013, or the Child Care Act of 1969, or
17 an entity that holds a permit issued pursuant to the Life Care
18 Facilities Act. The return shall also include the amount of
19 tax that would have been due on the items listed in the
20 previous sentence but for the 0% rate imposed under Public Act
21 102-700 ~~this amendatory Act of the 102nd General Assembly~~.

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

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

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

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

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

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

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

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

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

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

17 Beginning on July 1, 2023 and through December 31, 2032, a
18 serviceman may accept a Sustainable Aviation Fuel Purchase
19 Credit certification from an air common carrier-purchaser in
20 satisfaction of Service Use Tax as provided in Section 3-72 of
21 the Service Use Tax Act if the purchaser provides the
22 appropriate documentation as required by Section 3-72 of the
23 Service Use Tax Act. A Sustainable Aviation Fuel Purchase
24 Credit certification accepted by a serviceman in accordance
25 with this paragraph may be used by that serviceman to satisfy
26 service occupation tax liability (but not in satisfaction of

1 penalty or interest) in the amount claimed in the
2 certification, not to exceed 6.25% of the receipts subject to
3 tax from a sale of aviation fuel. In addition, for a sale of
4 aviation fuel to qualify to earn the Sustainable Aviation Fuel
5 Purchase Credit, servicemen must retain in their books and
6 records a certification from the producer of the aviation fuel
7 that the aviation fuel sold by the serviceman and for which a
8 sustainable aviation fuel purchase credit was earned meets the
9 definition of sustainable aviation fuel under Section 3-72 of
10 the Service Use Tax Act. The documentation must include detail
11 sufficient for the Department to determine the number of
12 gallons of sustainable aviation fuel sold.

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

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

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

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

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

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

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

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

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

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

25 Where a serviceman collects the tax with respect to the
26 selling price of tangible personal property which he sells and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1	2003	99,000,000
2	2004	103,000,000
3	2005	108,000,000
4	2006	113,000,000
5	2007	119,000,000
6	2008	126,000,000
7	2009	132,000,000
8	2010	139,000,000
9	2011	146,000,000
10	2012	153,000,000
11	2013	161,000,000
12	2014	170,000,000
13	2015	179,000,000
14	2016	189,000,000
15	2017	199,000,000
16	2018	210,000,000
17	2019	221,000,000
18	2020	233,000,000
19	2021	300,000,000
20	2022	300,000,000
21	2023	300,000,000
22	2024	300,000,000
23	2025	300,000,000
24	2026	300,000,000
25	2027	375,000,000
26	2028	375,000,000

1	2029	375,000,000
2	2030	375,000,000
3	2031	375,000,000
4	2032	375,000,000
5	2033	375,000,000
6	2034	375,000,000
7	2035	375,000,000
8	2036	450,000,000

9 and

10 each fiscal year
11 thereafter that bonds
12 are outstanding under
13 Section 13.2 of the
14 Metropolitan Pier and
15 Exposition Authority Act,

16 but not after fiscal year 2060.

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

1 Fund, until the full amount requested for the fiscal year, but
2 not in excess of the amount specified above as "Total
3 Deposit", has been deposited.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

26 The chief executive officer, proprietor, owner, l or highest

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

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

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

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

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

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

5 (Source: P.A. 102-700, eff. 4-19-22; 103-9, eff. 6-7-23;
6 103-363, eff. 7-28-23; revised 9-25-23.)

7 Section 20. The Retailers' Occupation Tax Act is amended
8 by changing Section 3 as follows:

9 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

15 1. The name of the seller;

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

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

1 month or quarter;

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

7 5. Deductions allowed by law;

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

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

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

1 the 0% rate imposed under Public Act 102-700;

2 9. The signature of the taxpayer; and

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

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

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

25 Each return shall be accompanied by the statement of
26 prepaid tax issued pursuant to Section 2e for which credit is

1 claimed.

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

23 Beginning on July 1, 2023 and through December 31, 2032, a
24 retailer may accept a Sustainable Aviation Fuel Purchase
25 Credit certification from an air common carrier-purchaser in
26 satisfaction of Use Tax on aviation fuel as provided in

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

19 The Department may require returns to be filed on a
20 quarterly basis. If so required, a return for each calendar
21 quarter shall be filed on or before the twentieth day of the
22 calendar month following the end of such calendar quarter. The
23 taxpayer shall also file a return with the Department for each
24 of the first 2 ~~two~~ months of each calendar quarter, on or
25 before the twentieth day of the following calendar month,
26 stating:

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

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

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

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

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

17 If a total amount of less than \$1 is payable, refundable or
18 creditable, such amount shall be disregarded if it is less
19 than 50 cents and shall be increased to \$1 if it is 50 cents or
20 more.

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

26 Beginning October 1, 1993, a taxpayer who has an average

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

25 Before August 1 of each year beginning in 1993, the
26 Department shall notify all taxpayers required to make

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

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

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

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

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

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

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

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

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

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

22 Where the same person has more than one business
23 registered with the Department under separate registrations
24 under this Act, such person may not file each return that is
25 due as a single return covering all such registered
26 businesses, but shall file separate returns for each such

1 registered business.

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

26 In addition, with respect to motor vehicles, watercraft,

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

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

24 The transaction reporting return, in the case of motor
25 vehicles or trailers that are required to be registered with
26 an agency of this State, shall be the same document as the

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

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

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

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

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

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

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

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

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

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

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

26 Except as provided in this Section, the retailer filing

1 the return under this Section shall, at the time of filing such
2 return, pay to the Department the amount of tax imposed by this
3 Act less a discount of 2.1% prior to January 1, 1990, ~~and~~ 1.75%
4 on and after January 1, 1990 and before January 1, 2025, and
5 2.5% on and after January 1, 2025, or \$5 per calendar year,
6 whichever is greater, which is allowed to reimburse the
7 retailer for the expenses incurred in keeping records,
8 preparing and filing returns, remitting the tax and supplying
9 data to the Department on request. On and after January 1,
10 2021, a certified service provider, as defined in the Leveling
11 the Playing Field for Illinois Retail Act, filing the return
12 under this Section on behalf of a remote retailer shall, at the
13 time of such return, pay to the Department the amount of tax
14 imposed by this Act less a discount of 1.75% before January 1,
15 2025 and 2.5% on and after January 1, 2025. A remote retailer
16 using a certified service provider to file a return on its
17 behalf, as provided in the Leveling the Playing Field for
18 Illinois Retail Act, is not eligible for the discount.
19 Beginning with returns due on or after January 1, 2025, the
20 vendor's discount allowed in this Section, the Service
21 Occupation Tax Act, the Use Tax Act, and the Service Use Tax
22 Act, including any local tax administered by the Department
23 and reported on the same return, shall not exceed \$500 per
24 month in the aggregate for returns other than transaction
25 returns filed during the month. When determining the discount
26 allowed under this Section, retailers shall include the amount

1 of tax that would have been due at the 1% rate but for the 0%
2 rate imposed under Public Act 102-700. When determining the
3 discount allowed under this Section, retailers shall include
4 the amount of tax that would have been due at the 6.25% rate
5 but for the 1.25% rate imposed on sales tax holiday items under
6 Public Act 102-700. The discount under this Section is not
7 allowed for the 1.25% portion of taxes paid on aviation fuel
8 that is subject to the revenue use requirements of 49 U.S.C.
9 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to
10 Section 2d of this Act shall be included in the amount on which
11 such ~~2.1% or 1.75%~~ discount is computed. In the case of
12 retailers who report and pay the tax on a transaction by
13 transaction basis, as provided in this Section, such discount
14 shall be taken with each such tax remittance instead of when
15 such retailer files his periodic return, but, beginning with
16 returns due on or after January 1, 2025, the vendor's discount
17 allowed under this Section and the Use Tax Act, including any
18 local tax administered by the Department and reported on the
19 same transaction return, shall not exceed \$500 per month for
20 all transaction returns filed during the month. The discount
21 allowed under this Section is allowed only for returns that
22 are filed in the manner required by this Act. The Department
23 may disallow the discount for retailers whose certificate of
24 registration is revoked at the time the return is filed, but
25 only if the Department's decision to revoke the certificate of
26 registration has become final.

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

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

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

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

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

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

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

1 excess of the minimum payments previously due.

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

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

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

1 taxpayer shall be liable for penalties and interest on such
2 difference.

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

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

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

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

1 Department shall pay 20% of the net revenue realized for that
2 month from the 1.25% rate on the selling price of sales tax
3 holiday items into the County and Mass Transit District Fund.

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

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

24 Beginning August 1, 2000, each month the Department shall
25 pay into the Local Government Tax Fund 80% of the net revenue
26 realized for the preceding month from the 1.25% rate on the

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

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

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

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

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

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

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

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

11	Fiscal Year	Annual Specified Amount
12	1986	\$54,800,000
13	1987	\$76,650,000
14	1988	\$80,480,000
15	1989	\$88,510,000
16	1990	\$115,330,000
17	1991	\$145,470,000
18	1992	\$182,730,000
19	1993	\$206,520,000;

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

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

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

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

1 Retailers' Occupation Tax Act into the McCormick Place
2 Expansion Project Fund in the specified fiscal years.

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

1	2016	189,000,000
2	2017	199,000,000
3	2018	210,000,000
4	2019	221,000,000
5	2020	233,000,000
6	2021	300,000,000
7	2022	300,000,000
8	2023	300,000,000
9	2024	300,000,000
10	2025	300,000,000
11	2026	300,000,000
12	2027	375,000,000
13	2028	375,000,000
14	2029	375,000,000
15	2030	375,000,000
16	2031	375,000,000
17	2032	375,000,000
18	2033	375,000,000
19	2034	375,000,000
20	2035	375,000,000
21	2036	450,000,000

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

1 Metropolitan Pier and
2 Exposition Authority Act,
3 but not after fiscal year 2060.

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

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

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

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

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

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

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

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

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

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

1 2042 \$432,200,000

2 2043 \$445,100,000

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 by the Department, the concessionaires and other sellers shall
2 file their returns as otherwise required in this Section.

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

8 Section 25. The Prepaid Wireless 9-1-1 Surcharge Act is
9 amended by changing Section 20 as follows:

10 (50 ILCS 753/20)

11 Sec. 20. Administration of prepaid wireless 9-1-1
12 surcharge.

13 (a) In the administration and enforcement of this Act, the
14 provisions of Sections 2a, 2b, 2c, 3, 4, 5, 5a, 5b, 5c, 5d, 5e,
15 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, and 12 of the
16 Retailers' Occupation Tax Act that are not inconsistent with
17 this Act, and Section 3-7 of the Uniform Penalty and Interest
18 Act shall apply, as far as practicable, to the subject matter
19 of this Act to the same extent as if those provisions were
20 included in this Act. References to "taxes" in these
21 incorporated Sections shall be construed to apply to the
22 administration, payment, and remittance of all surcharges
23 under this Act. The Department shall establish registration
24 and payment procedures that substantially coincide with the

1 registration and payment procedures that apply to the
2 Retailers' Occupation Tax Act.

3 (b) A seller shall be permitted to deduct and retain 3% of
4 prepaid wireless 9-1-1 surcharges that are collected by the
5 seller from consumers and that are remitted and timely filed
6 with the Department. Beginning with returns due on or after
7 January 1, 2025, the 3% deduction allowed under this
8 subsection, including any local surcharge administered by the
9 Department and reported on the same return, shall not exceed
10 \$500 per month. Beginning January 1, 2018, the seller is
11 allowed to deduct and retain a portion of the prepaid wireless
12 9-1-1 surcharges as authorized by this subsection only if the
13 return is filed electronically as provided in Section 3 of the
14 Retailers' Occupation Tax Act. Sellers who demonstrate that
15 they do not have access to the Internet or demonstrate
16 hardship in filing electronically may petition the Department
17 to waive the electronic filing requirement.

18 (c) Other than the amounts for deposit into the Municipal
19 Wireless Service Emergency Fund, the Department shall pay to
20 the State Treasurer all prepaid wireless E911 charges,
21 penalties, and interest collected under this Act for deposit
22 into the Statewide 9-1-1 Fund. On or before the 25th day of
23 each calendar month, the Department shall prepare and certify
24 to the Comptroller the amount available to the Illinois State
25 Police for distribution out of the Statewide 9-1-1 Fund. The
26 amount certified shall be the amount (not including credit

1 memoranda) collected during the second preceding calendar
2 month by the Department plus an amount the Department
3 determines is necessary to offset any amounts which were
4 erroneously paid to a different taxing body. The amount paid
5 to the Statewide 9-1-1 Fund shall not include any amount equal
6 to the amount of refunds made during the second preceding
7 calendar month by the Department of Revenue to retailers under
8 this Act or any amount that the Department determines is
9 necessary to offset any amounts which were payable to a
10 different taxing body but were erroneously paid to the
11 Statewide 9-1-1 Fund. The Illinois State Police shall
12 distribute the funds in accordance with Section 30 of the
13 Emergency Telephone Safety Act. The Department may deduct an
14 amount, not to exceed 2% of remitted charges, to be
15 transferred into the Tax Compliance and Administration Fund to
16 reimburse the Department for its direct costs of administering
17 the collection and remittance of prepaid wireless 9-1-1
18 surcharges.

19 (d) The Department shall administer the collection of all
20 9-1-1 surcharges and may adopt and enforce reasonable rules
21 relating to the administration and enforcement of the
22 provisions of this Act as may be deemed expedient. The
23 Department shall require all surcharges collected under this
24 Act to be reported on existing forms or combined forms,
25 including, but not limited to, Form ST-1. Any overpayments
26 received by the Department for liabilities reported on

1 existing or combined returns shall be applied as an
2 overpayment of retailers' occupation tax, use tax, service
3 occupation tax, or service use tax liability.

4 (e) If a home rule municipality having a population in
5 excess of 500,000 as of the effective date of this amendatory
6 Act of the 97th General Assembly imposes an E911 surcharge
7 under subsection (a-5) of Section 15 of this Act, then the
8 Department shall pay to the State Treasurer all prepaid
9 wireless E911 charges, penalties, and interest collected for
10 deposit into the Municipal Wireless Service Emergency Fund.
11 All deposits into the Municipal Wireless Service Emergency
12 Fund shall be held by the State Treasurer as ex officio
13 custodian apart from all public moneys or funds of this State.
14 Any interest attributable to moneys in the Fund must be
15 deposited into the Fund. Moneys in the Municipal Wireless
16 Service Emergency Fund are not subject to appropriation. On or
17 before the 25th day of each calendar month, the Department
18 shall prepare and certify to the Comptroller the amount
19 available for disbursement to the home rule municipality out
20 of the Municipal Wireless Service Emergency Fund. The amount
21 to be paid to the Municipal Wireless Service Emergency Fund
22 shall be the amount (not including credit memoranda) collected
23 during the second preceding calendar month by the Department
24 plus an amount the Department determines is necessary to
25 offset any amounts which were erroneously paid to a different
26 taxing body. The amount paid to the Municipal Wireless Service

1 Emergency Fund shall not include any amount equal to the
2 amount of refunds made during the second preceding calendar
3 month by the Department to retailers under this Act or any
4 amount that the Department determines is necessary to offset
5 any amounts which were payable to a different taxing body but
6 were erroneously paid to the Municipal Wireless Service
7 Emergency Fund. Within 10 days after receipt by the
8 Comptroller of the certification provided for in this
9 subsection, the Comptroller shall cause the orders to be drawn
10 for the respective amounts in accordance with the directions
11 in the certification. The Department may deduct an amount, not
12 to exceed 2% of remitted charges, to be transferred into the
13 Tax Compliance and Administration Fund to reimburse the
14 Department for its direct costs of administering the
15 collection and remittance of prepaid wireless 9-1-1
16 surcharges.

17 (Source: P.A. 102-538, eff. 8-20-21.)

18 Section 99. Effective date. This Act takes effect January
19 1, 2025.