



Sen. Donald P. DeWitte

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1 AMENDMENT TO SENATE BILL 1150

2 AMENDMENT NO. _____. Amend Senate Bill 1150 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Use Tax Act is amended by changing
5 Sections 3-5, 3-10, and 9 as follows:

6 (35 ILCS 105/3-5)

7 Sec. 3-5. Exemptions. Use of the following tangible
8 personal property is exempt from the tax imposed by this Act:

9 (1) Personal property purchased from a corporation,
10 society, association, foundation, institution, or
11 organization, other than a limited liability company, that is
12 organized and operated as a not-for-profit service enterprise
13 for the benefit of persons 65 years of age or older if the
14 personal property was not purchased by the enterprise for the
15 purpose of resale by the enterprise.

16 (2) Personal property purchased by a not-for-profit

1 Illinois county fair association for use in conducting,
2 operating, or promoting the county fair.

3 (3) Personal property purchased by a not-for-profit arts
4 or cultural organization that establishes, by proof required
5 by the Department by rule, that it has received an exemption
6 under Section 501(c)(3) of the Internal Revenue Code and that
7 is organized and operated primarily for the presentation or
8 support of arts or cultural programming, activities, or
9 services. These organizations include, but are not limited to,
10 music and dramatic arts organizations such as symphony
11 orchestras and theatrical groups, arts and cultural service
12 organizations, local arts councils, visual arts organizations,
13 and media arts organizations. On and after July 1, 2001 (the
14 effective date of Public Act 92-35), however, an entity
15 otherwise eligible for this exemption shall not make tax-free
16 purchases unless it has an active identification number issued
17 by the Department.

18 (4) Personal property purchased by a governmental body, by
19 a corporation, society, association, foundation, or
20 institution organized and operated exclusively for charitable,
21 religious, or educational purposes, or by a not-for-profit
22 corporation, society, association, foundation, institution, or
23 organization that has no compensated officers or employees and
24 that is organized and operated primarily for the recreation of
25 persons 55 years of age or older. A limited liability company
26 may qualify for the exemption under this paragraph only if the

1 limited liability company is organized and operated
2 exclusively for educational purposes. On and after July 1,
3 1987, however, no entity otherwise eligible for this exemption
4 shall make tax-free purchases unless it has an active
5 exemption identification number issued by the Department.

6 (5) Until July 1, 2003, a passenger car that is a
7 replacement vehicle to the extent that the purchase price of
8 the car is subject to the Replacement Vehicle Tax.

9 (6) Until July 1, 2003 and beginning again on September 1,
10 2004 through August 30, 2014, graphic arts machinery and
11 equipment, including repair and replacement parts, both new
12 and used, and including that manufactured on special order,
13 certified by the purchaser to be used primarily for graphic
14 arts production, and including machinery and equipment
15 purchased for lease. Equipment includes chemicals or chemicals
16 acting as catalysts but only if the chemicals or chemicals
17 acting as catalysts effect a direct and immediate change upon
18 a graphic arts product. Beginning on July 1, 2017, graphic
19 arts machinery and equipment is included in the manufacturing
20 and assembling machinery and equipment exemption under
21 paragraph (18).

22 (7) Farm chemicals.

23 (8) Legal tender, currency, medallions, or gold or silver
24 coinage issued by the State of Illinois, the government of the
25 United States of America, or the government of any foreign
26 country, and bullion.

1 (9) Personal property purchased from a teacher-sponsored
2 student organization affiliated with an elementary or
3 secondary school located in Illinois.

4 (10) A motor vehicle that is used for automobile renting,
5 as defined in the Automobile Renting Occupation and Use Tax
6 Act.

7 (11) Farm machinery and equipment, both new and used,
8 including that manufactured on special order, certified by the
9 purchaser to be used primarily for production agriculture or
10 State or federal agricultural programs, including individual
11 replacement parts for the machinery and equipment, including
12 machinery and equipment purchased for lease, and including
13 implements of husbandry defined in Section 1-130 of the
14 Illinois Vehicle Code, farm machinery and agricultural
15 chemical and fertilizer spreaders, and nurse wagons required
16 to be registered under Section 3-809 of the Illinois Vehicle
17 Code, but excluding other motor vehicles required to be
18 registered under the Illinois Vehicle Code. Horticultural
19 polyhouses or hoop houses used for propagating, growing, or
20 overwintering plants shall be considered farm machinery and
21 equipment under this item (11). Agricultural chemical tender
22 tanks and dry boxes shall include units sold separately from a
23 motor vehicle required to be licensed and units sold mounted
24 on a motor vehicle required to be licensed if the selling price
25 of the tender is separately stated.

26 Farm machinery and equipment shall include precision

1 farming equipment that is installed or purchased to be
2 installed on farm machinery and equipment including, but not
3 limited to, tractors, harvesters, sprayers, planters, seeders,
4 or spreaders. Precision farming equipment includes, but is not
5 limited to, soil testing sensors, computers, monitors,
6 software, global positioning and mapping systems, and other
7 such equipment.

8 Farm machinery and equipment also includes computers,
9 sensors, software, and related equipment used primarily in the
10 computer-assisted operation of production agriculture
11 facilities, equipment, and activities such as, but not limited
12 to, the collection, monitoring, and correlation of animal and
13 crop data for the purpose of formulating animal diets and
14 agricultural chemicals. This item (11) is exempt from the
15 provisions of Section 3-90.

16 (12) Until June 30, 2013, fuel and petroleum products sold
17 to or used by an air common carrier, certified by the carrier
18 to be used for consumption, shipment, or storage in the
19 conduct of its business as an air common carrier, for a flight
20 destined for or returning from a location or locations outside
21 the United States without regard to previous or subsequent
22 domestic stopovers.

23 Beginning July 1, 2013, fuel and petroleum products sold
24 to or used by an air carrier, certified by the carrier to be
25 used for consumption, shipment, or storage in the conduct of
26 its business as an air common carrier, for a flight that (i) is

1 engaged in foreign trade or is engaged in trade between the
2 United States and any of its possessions and (ii) transports
3 at least one individual or package for hire from the city of
4 origination to the city of final destination on the same
5 aircraft, without regard to a change in the flight number of
6 that aircraft.

7 (13) Proceeds of mandatory service charges separately
8 stated on customers' bills for the purchase and consumption of
9 food and beverages purchased at retail from a retailer, to the
10 extent that the proceeds of the service charge are in fact
11 turned over as tips or as a substitute for tips to the
12 employees who participate directly in preparing, serving,
13 hosting or cleaning up the food or beverage function with
14 respect to which the service charge is imposed.

15 (14) Until July 1, 2003, oil field exploration, drilling,
16 and production equipment, including (i) rigs and parts of
17 rigs, rotary rigs, cable tool rigs, and workover rigs, (ii)
18 pipe and tubular goods, including casing and drill strings,
19 (iii) pumps and pump-jack units, (iv) storage tanks and flow
20 lines, (v) any individual replacement part for oil field
21 exploration, drilling, and production equipment, and (vi)
22 machinery and equipment purchased for lease; but excluding
23 motor vehicles required to be registered under the Illinois
24 Vehicle Code.

25 (15) Photoprocessing machinery and equipment, including
26 repair and replacement parts, both new and used, including

1 that manufactured on special order, certified by the purchaser
2 to be used primarily for photoprocessing, and including
3 photoprocessing machinery and equipment purchased for lease.

4 (16) Until July 1, 2028, coal and aggregate exploration,
5 mining, off-highway hauling, processing, maintenance, and
6 reclamation equipment, including replacement parts and
7 equipment, and including equipment purchased for lease, but
8 excluding motor vehicles required to be registered under the
9 Illinois Vehicle Code. The changes made to this Section by
10 Public Act 97-767 apply on and after July 1, 2003, but no claim
11 for credit or refund is allowed on or after August 16, 2013
12 (the effective date of Public Act 98-456) for such taxes paid
13 during the period beginning July 1, 2003 and ending on August
14 16, 2013 (the effective date of Public Act 98-456).

15 (17) Until July 1, 2003, distillation machinery and
16 equipment, sold as a unit or kit, assembled or installed by the
17 retailer, certified by the user to be used only for the
18 production of ethyl alcohol that will be used for consumption
19 as motor fuel or as a component of motor fuel for the personal
20 use of the user, and not subject to sale or resale.

21 (18) Manufacturing and assembling machinery and equipment
22 used primarily in the process of manufacturing or assembling
23 tangible personal property for wholesale or retail sale or
24 lease, whether that sale or lease is made directly by the
25 manufacturer or by some other person, whether the materials
26 used in the process are owned by the manufacturer or some other

1 person, or whether that sale or lease is made apart from or as
2 an incident to the seller's engaging in the service occupation
3 of producing machines, tools, dies, jigs, patterns, gauges, or
4 other similar items of no commercial value on special order
5 for a particular purchaser. The exemption provided by this
6 paragraph (18) includes production related tangible personal
7 property, as defined in Section 3-50, purchased on or after
8 July 1, 2019. The exemption provided by this paragraph (18)
9 does not include machinery and equipment used in (i) the
10 generation of electricity for wholesale or retail sale; (ii)
11 the generation or treatment of natural or artificial gas for
12 wholesale or retail sale that is delivered to customers
13 through pipes, pipelines, or mains; or (iii) the treatment of
14 water for wholesale or retail sale that is delivered to
15 customers through pipes, pipelines, or mains. The provisions
16 of Public Act 98-583 are declaratory of existing law as to the
17 meaning and scope of this exemption. Beginning on July 1,
18 2017, the exemption provided by this paragraph (18) includes,
19 but is not limited to, graphic arts machinery and equipment,
20 as defined in paragraph (6) of this Section.

21 (19) Personal property delivered to a purchaser or
22 purchaser's donee inside Illinois when the purchase order for
23 that personal property was received by a florist located
24 outside Illinois who has a florist located inside Illinois
25 deliver the personal property.

26 (20) Semen used for artificial insemination of livestock

1 for direct agricultural production.

2 (21) Horses, or interests in horses, registered with and
3 meeting the requirements of any of the Arabian Horse Club
4 Registry of America, Appaloosa Horse Club, American Quarter
5 Horse Association, United States Trotting Association, or
6 Jockey Club, as appropriate, used for purposes of breeding or
7 racing for prizes. This item (21) is exempt from the
8 provisions of Section 3-90, and the exemption provided for
9 under this item (21) applies for all periods beginning May 30,
10 1995, but no claim for credit or refund is allowed on or after
11 January 1, 2008 for such taxes paid during the period
12 beginning May 30, 2000 and ending on January 1, 2008.

13 (22) Computers and communications equipment utilized for
14 any hospital purpose and equipment used in the diagnosis,
15 analysis, or treatment of hospital patients purchased by a
16 lessor who leases the equipment, under a lease of one year or
17 longer executed or in effect at the time the lessor would
18 otherwise be subject to the tax imposed by this Act, to a
19 hospital that has been issued an active tax exemption
20 identification number by the Department under Section 1g of
21 the Retailers' Occupation Tax Act. If the equipment is leased
22 in a manner that does not qualify for this exemption or is used
23 in any other non-exempt manner, the lessor shall be liable for
24 the tax imposed under this Act or the Service Use Tax Act, as
25 the case may be, based on the fair market value of the property
26 at the time the non-qualifying use occurs. No lessor shall

1 collect or attempt to collect an amount (however designated)
2 that purports to reimburse that lessor for the tax imposed by
3 this Act or the Service Use Tax Act, as the case may be, if the
4 tax has not been paid by the lessor. If a lessor improperly
5 collects any such amount from the lessee, the lessee shall
6 have a legal right to claim a refund of that amount from the
7 lessor. If, however, that amount is not refunded to the lessee
8 for any reason, the lessor is liable to pay that amount to the
9 Department.

10 (23) Personal property purchased by a lessor who leases
11 the property, under a lease of one year or longer executed or
12 in effect at the time the lessor would otherwise be subject to
13 the tax imposed by this Act, to a governmental body that has
14 been issued an active sales tax exemption identification
15 number by the Department under Section 1g of the Retailers'
16 Occupation Tax Act. If the property is leased in a manner that
17 does not qualify for this exemption or used in any other
18 non-exempt manner, the lessor shall be liable for the tax
19 imposed under this Act or the Service Use Tax Act, as the case
20 may be, based on the fair market value of the property at the
21 time the non-qualifying use occurs. No lessor shall collect or
22 attempt to collect an amount (however designated) that
23 purports to reimburse that lessor for the tax imposed by this
24 Act or the Service Use Tax Act, as the case may be, if the tax
25 has not been paid by the lessor. If a lessor improperly
26 collects any such amount from the lessee, the lessee shall

1 have a legal right to claim a refund of that amount from the
2 lessor. If, however, that amount is not refunded to the lessee
3 for any reason, the lessor is liable to pay that amount to the
4 Department.

5 (24) Beginning with taxable years ending on or after
6 December 31, 1995 and ending with taxable years ending on or
7 before December 31, 2004, personal property that is donated
8 for disaster relief to be used in a State or federally declared
9 disaster area in Illinois or bordering Illinois by a
10 manufacturer or retailer that is registered in this State to a
11 corporation, society, association, foundation, or institution
12 that has been issued a sales tax exemption identification
13 number by the Department that assists victims of the disaster
14 who reside within the declared disaster area.

15 (25) Beginning with taxable years ending on or after
16 December 31, 1995 and ending with taxable years ending on or
17 before December 31, 2004, personal property that is used in
18 the performance of infrastructure repairs in this State,
19 including but not limited to municipal roads and streets,
20 access roads, bridges, sidewalks, waste disposal systems,
21 water and sewer line extensions, water distribution and
22 purification facilities, storm water drainage and retention
23 facilities, and sewage treatment facilities, resulting from a
24 State or federally declared disaster in Illinois or bordering
25 Illinois when such repairs are initiated on facilities located
26 in the declared disaster area within 6 months after the

1 disaster.

2 (26) Beginning July 1, 1999, game or game birds purchased
3 at a "game breeding and hunting preserve area" as that term is
4 used in the Wildlife Code. This paragraph is exempt from the
5 provisions of Section 3-90.

6 (27) A motor vehicle, as that term is defined in Section
7 1-146 of the Illinois Vehicle Code, that is donated to a
8 corporation, limited liability company, society, association,
9 foundation, or institution that is determined by the
10 Department to be organized and operated exclusively for
11 educational purposes. For purposes of this exemption, "a
12 corporation, limited liability company, society, association,
13 foundation, or institution organized and operated exclusively
14 for educational purposes" means all tax-supported public
15 schools, private schools that offer systematic instruction in
16 useful branches of learning by methods common to public
17 schools and that compare favorably in their scope and
18 intensity with the course of study presented in tax-supported
19 schools, and vocational or technical schools or institutes
20 organized and operated exclusively to provide a course of
21 study of not less than 6 weeks duration and designed to prepare
22 individuals to follow a trade or to pursue a manual,
23 technical, mechanical, industrial, business, or commercial
24 occupation.

25 (28) Beginning January 1, 2000, personal property,
26 including food, purchased through fundraising events for the

1 benefit of a public or private elementary or secondary school,
2 a group of those schools, or one or more school districts if
3 the events are sponsored by an entity recognized by the school
4 district that consists primarily of volunteers and includes
5 parents and teachers of the school children. This paragraph
6 does not apply to fundraising events (i) for the benefit of
7 private home instruction or (ii) for which the fundraising
8 entity purchases the personal property sold at the events from
9 another individual or entity that sold the property for the
10 purpose of resale by the fundraising entity and that profits
11 from the sale to the fundraising entity. This paragraph is
12 exempt from the provisions of Section 3-90.

13 (29) Beginning January 1, 2000 and through December 31,
14 2001, new or used automatic vending machines that prepare and
15 serve hot food and beverages, including coffee, soup, and
16 other items, and replacement parts for these machines.
17 Beginning January 1, 2002 and through June 30, 2003, machines
18 and parts for machines used in commercial, coin-operated
19 amusement and vending business if a use or occupation tax is
20 paid on the gross receipts derived from the use of the
21 commercial, coin-operated amusement and vending machines. This
22 paragraph is exempt from the provisions of Section 3-90.

23 (30) Beginning January 1, 2001 and through June 30, 2016,
24 food for human consumption that is to be consumed off the
25 premises where it is sold (other than alcoholic beverages,
26 soft drinks, and food that has been prepared for immediate

1 consumption) and prescription and nonprescription medicines,
2 drugs, medical appliances, and insulin, urine testing
3 materials, syringes, and needles used by diabetics, for human
4 use, when purchased for use by a person receiving medical
5 assistance under Article V of the Illinois Public Aid Code who
6 resides in a licensed long-term care facility, as defined in
7 the Nursing Home Care Act, or in a licensed facility as defined
8 in the ID/DD Community Care Act, the MC/DD Act, or the
9 Specialized Mental Health Rehabilitation Act of 2013.

10 (31) Beginning on August 2, 2001 (the effective date of
11 Public Act 92-227), computers and communications equipment
12 utilized for any hospital purpose and equipment used in the
13 diagnosis, analysis, or treatment of hospital patients
14 purchased by a lessor who leases the equipment, under a lease
15 of one year or longer executed or in effect at the time the
16 lessor would otherwise be subject to the tax imposed by this
17 Act, to a hospital that has been issued an active tax exemption
18 identification number by the Department under Section 1g of
19 the Retailers' Occupation Tax Act. If the equipment is leased
20 in a manner that does not qualify for this exemption or is used
21 in any other nonexempt manner, the lessor shall be liable for
22 the tax imposed under this Act or the Service Use Tax Act, as
23 the case may be, based on the fair market value of the property
24 at the time the nonqualifying use occurs. No lessor shall
25 collect or attempt to collect an amount (however designated)
26 that purports to reimburse that lessor for the tax imposed by

1 this Act or the Service Use Tax Act, as the case may be, if the
2 tax has not been paid by the lessor. If a lessor improperly
3 collects any such amount from the lessee, the lessee shall
4 have a legal right to claim a refund of that amount from the
5 lessor. If, however, that amount is not refunded to the lessee
6 for any reason, the lessor is liable to pay that amount to the
7 Department. This paragraph is exempt from the provisions of
8 Section 3-90.

9 (32) Beginning on August 2, 2001 (the effective date of
10 Public Act 92-227), personal property purchased by a lessor
11 who leases the property, under a lease of one year or longer
12 executed or in effect at the time the lessor would otherwise be
13 subject to the tax imposed by this Act, to a governmental body
14 that has been issued an active sales tax exemption
15 identification number by the Department under Section 1g of
16 the Retailers' Occupation Tax Act. If the property is leased
17 in a manner that does not qualify for this exemption or used in
18 any other nonexempt manner, the lessor shall be liable for the
19 tax imposed under this Act or the Service Use Tax Act, as the
20 case may be, based on the fair market value of the property at
21 the time the nonqualifying use occurs. No lessor shall collect
22 or attempt to collect an amount (however designated) that
23 purports to reimburse that lessor for the tax imposed by this
24 Act or the Service Use Tax Act, as the case may be, if the tax
25 has not been paid by the lessor. If a lessor improperly
26 collects any such amount from the lessee, the lessee shall

1 have a legal right to claim a refund of that amount from the
2 lessor. If, however, that amount is not refunded to the lessee
3 for any reason, the lessor is liable to pay that amount to the
4 Department. This paragraph is exempt from the provisions of
5 Section 3-90.

6 (33) On and after July 1, 2003 and through June 30, 2004,
7 the use in this State of motor vehicles of the second division
8 with a gross vehicle weight in excess of 8,000 pounds and that
9 are subject to the commercial distribution fee imposed under
10 Section 3-815.1 of the Illinois Vehicle Code. Beginning on
11 July 1, 2004 and through June 30, 2005, the use in this State
12 of motor vehicles of the second division: (i) with a gross
13 vehicle weight rating in excess of 8,000 pounds; (ii) that are
14 subject to the commercial distribution fee imposed under
15 Section 3-815.1 of the Illinois Vehicle Code; and (iii) that
16 are primarily used for commercial purposes. Through June 30,
17 2005, this exemption applies to repair and replacement parts
18 added after the initial purchase of such a motor vehicle if
19 that motor vehicle is used in a manner that would qualify for
20 the rolling stock exemption otherwise provided for in this
21 Act. For purposes of this paragraph, the term "used for
22 commercial purposes" means the transportation of persons or
23 property in furtherance of any commercial or industrial
24 enterprise, whether for-hire or not.

25 (34) Beginning January 1, 2008, tangible personal property
26 used in the construction or maintenance of a community water

1 supply, as defined under Section 3.145 of the Environmental
2 Protection Act, that is operated by a not-for-profit
3 corporation that holds a valid water supply permit issued
4 under Title IV of the Environmental Protection Act. This
5 paragraph is exempt from the provisions of Section 3-90.

6 (35) Beginning January 1, 2010 and continuing through
7 December 31, 2024, materials, parts, equipment, components,
8 and furnishings incorporated into or upon an aircraft as part
9 of the modification, refurbishment, completion, replacement,
10 repair, or maintenance of the aircraft. This exemption
11 includes consumable supplies used in the modification,
12 refurbishment, completion, replacement, repair, and
13 maintenance of aircraft, but excludes any materials, parts,
14 equipment, components, and consumable supplies used in the
15 modification, replacement, repair, and maintenance of aircraft
16 engines or power plants, whether such engines or power plants
17 are installed or uninstalled upon any such aircraft.
18 "Consumable supplies" include, but are not limited to,
19 adhesive, tape, sandpaper, general purpose lubricants,
20 cleaning solution, latex gloves, and protective films. This
21 exemption applies only to the use of qualifying tangible
22 personal property by persons who modify, refurbish, complete,
23 repair, replace, or maintain aircraft and who (i) hold an Air
24 Agency Certificate and are empowered to operate an approved
25 repair station by the Federal Aviation Administration, (ii)
26 have a Class IV Rating, and (iii) conduct operations in

1 accordance with Part 145 of the Federal Aviation Regulations.
2 The exemption does not include aircraft operated by a
3 commercial air carrier providing scheduled passenger air
4 service pursuant to authority issued under Part 121 or Part
5 129 of the Federal Aviation Regulations. The changes made to
6 this paragraph (35) by Public Act 98-534 are declarative of
7 existing law. It is the intent of the General Assembly that the
8 exemption under this paragraph (35) applies continuously from
9 January 1, 2010 through December 31, 2024; however, no claim
10 for credit or refund is allowed for taxes paid as a result of
11 the disallowance of this exemption on or after January 1, 2015
12 and prior to February 5, 2020 (the effective date of Public Act
13 101-629) ~~this amendatory Act of the 101st General Assembly.~~

14 (36) Tangible personal property purchased by a
15 public-facilities corporation, as described in Section
16 11-65-10 of the Illinois Municipal Code, for purposes of
17 constructing or furnishing a municipal convention hall, but
18 only if the legal title to the municipal convention hall is
19 transferred to the municipality without any further
20 consideration by or on behalf of the municipality at the time
21 of the completion of the municipal convention hall or upon the
22 retirement or redemption of any bonds or other debt
23 instruments issued by the public-facilities corporation in
24 connection with the development of the municipal convention
25 hall. This exemption includes existing public-facilities
26 corporations as provided in Section 11-65-25 of the Illinois

1 Municipal Code. This paragraph is exempt from the provisions
2 of Section 3-90.

3 (37) Beginning January 1, 2017 and through December 31,
4 2026, menstrual pads, tampons, and menstrual cups.

5 (38) Merchandise that is subject to the Rental Purchase
6 Agreement Occupation and Use Tax. The purchaser must certify
7 that the item is purchased to be rented subject to a rental
8 purchase agreement, as defined in the Rental Purchase
9 Agreement Act, and provide proof of registration under the
10 Rental Purchase Agreement Occupation and Use Tax Act. This
11 paragraph is exempt from the provisions of Section 3-90.

12 (39) Tangible personal property purchased by a purchaser
13 who is exempt from the tax imposed by this Act by operation of
14 federal law. This paragraph is exempt from the provisions of
15 Section 3-90.

16 (40) Qualified tangible personal property used in the
17 construction or operation of a data center that has been
18 granted a certificate of exemption by the Department of
19 Commerce and Economic Opportunity, whether that tangible
20 personal property is purchased by the owner, operator, or
21 tenant of the data center or by a contractor or subcontractor
22 of the owner, operator, or tenant. Data centers that would
23 have qualified for a certificate of exemption prior to January
24 1, 2020 had Public Act 101-31 been in effect may apply for and
25 obtain an exemption for subsequent purchases of computer
26 equipment or enabling software purchased or leased to upgrade,

1 supplement, or replace computer equipment or enabling software
2 purchased or leased in the original investment that would have
3 qualified.

4 The Department of Commerce and Economic Opportunity shall
5 grant a certificate of exemption under this item (40) to
6 qualified data centers as defined by Section 605-1025 of the
7 Department of Commerce and Economic Opportunity Law of the
8 Civil Administrative Code of Illinois.

9 For the purposes of this item (40):

10 "Data center" means a building or a series of
11 buildings rehabilitated or constructed to house working
12 servers in one physical location or multiple sites within
13 the State of Illinois.

14 "Qualified tangible personal property" means:
15 electrical systems and equipment; climate control and
16 chilling equipment and systems; mechanical systems and
17 equipment; monitoring and secure systems; emergency
18 generators; hardware; computers; servers; data storage
19 devices; network connectivity equipment; racks; cabinets;
20 telecommunications cabling infrastructure; raised floor
21 systems; peripheral components or systems; software;
22 mechanical, electrical, or plumbing systems; battery
23 systems; cooling systems and towers; temperature control
24 systems; other cabling; and other data center
25 infrastructure equipment and systems necessary to operate
26 qualified tangible personal property, including fixtures;

1 and component parts of any of the foregoing, including
2 installation, maintenance, repair, refurbishment, and
3 replacement of qualified tangible personal property to
4 generate, transform, transmit, distribute, or manage
5 electricity necessary to operate qualified tangible
6 personal property; and all other tangible personal
7 property that is essential to the operations of a computer
8 data center. The term "qualified tangible personal
9 property" also includes building materials physically
10 incorporated in to the qualifying data center. To document
11 the exemption allowed under this Section, the retailer
12 must obtain from the purchaser a copy of the certificate
13 of eligibility issued by the Department of Commerce and
14 Economic Opportunity.

15 This item (40) is exempt from the provisions of Section
16 3-90.

17 (41) Beginning July 1, 2022, breast pumps, breast pump
18 collection and storage supplies, and breast pump kits. This
19 item (41) is exempt from the provisions of Section 3-90. As
20 used in this item (41):

21 "Breast pump" means an electrically controlled or
22 manually controlled pump device designed or marketed to be
23 used to express milk from a human breast during lactation,
24 including the pump device and any battery, AC adapter, or
25 other power supply unit that is used to power the pump
26 device and is packaged and sold with the pump device at the

1 time of sale.

2 "Breast pump collection and storage supplies" means
3 items of tangible personal property designed or marketed
4 to be used in conjunction with a breast pump to collect
5 milk expressed from a human breast and to store collected
6 milk until it is ready for consumption.

7 "Breast pump collection and storage supplies"
8 includes, but is not limited to: breast shields and breast
9 shield connectors; breast pump tubes and tubing adapters;
10 breast pump valves and membranes; backflow protectors and
11 backflow protector adaptors; bottles and bottle caps
12 specific to the operation of the breast pump; and breast
13 milk storage bags.

14 "Breast pump collection and storage supplies" does not
15 include: (1) bottles and bottle caps not specific to the
16 operation of the breast pump; (2) breast pump travel bags
17 and other similar carrying accessories, including ice
18 packs, labels, and other similar products; (3) breast pump
19 cleaning supplies; (4) nursing bras, bra pads, breast
20 shells, and other similar products; and (5) creams,
21 ointments, and other similar products that relieve
22 breastfeeding-related symptoms or conditions of the
23 breasts or nipples, unless sold as part of a breast pump
24 kit that is pre-packaged by the breast pump manufacturer
25 or distributor.

26 "Breast pump kit" means a kit that: (1) contains no

1 more than a breast pump, breast pump collection and
2 storage supplies, a rechargeable battery for operating the
3 breast pump, a breastmilk cooler, bottle stands, ice
4 packs, and a breast pump carrying case; and (2) is
5 pre-packaged as a breast pump kit by the breast pump
6 manufacturer or distributor.

7 (42) ~~(41)~~ Tangible personal property sold by or on behalf
8 of the State Treasurer pursuant to the Revised Uniform
9 Unclaimed Property Act. This item (42) ~~(41)~~ is exempt from the
10 provisions of Section 3-90.

11 (43) Beginning on July 1, 2022, as defined in Section
12 3-10, food for human consumption that is to be consumed off the
13 premises where it is sold (other than alcoholic beverages,
14 food consisting of or infused with adult use cannabis, soft
15 drinks, and food that has been prepared for immediate
16 consumption). This item (43) is exempt from the provisions of
17 Section 3-90.

18 (44) Beginning on July 1, 2023, the following items, as
19 defined in Section 3-10:

20 (A) prescription and nonprescription medicines, drugs,
21 and medical appliances;

22 (B) products classified as Class III medical devices
23 by the United States Food and Drug Administration that are
24 used for cancer treatment pursuant to a prescription, as
25 well as any accessories and components related to those
26 devices;

1 (C) modifications to a motor vehicle for the purpose
2 of rendering it usable by a person with a disability; and

3 (D) insulin, blood sugar testing materials, syringes,
4 and needles used by human diabetics.

5 This item (44) is exempt from the provisions of Section
6 3-90.

7 (Source: P.A. 101-9, eff. 6-5-19; 101-31, eff. 6-28-19;
8 101-81, eff. 7-12-19; 101-629, eff. 2-5-20; 102-16, eff.
9 6-17-21; 102-700, Article 70, Section 70-5, eff. 4-19-22;
10 102-700, Article 75, Section 75-5, eff. 4-19-22; 102-1026,
11 eff. 5-27-22; revised 8-1-22.)

12 (35 ILCS 105/3-10)

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

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

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

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

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

26 With respect to majority blended ethanol fuel, the tax

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

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

19 With respect to biodiesel and biodiesel blends with more
20 than 10% but no more than 99% biodiesel, the tax imposed by
21 this Act does not apply to the proceeds of sales made on or
22 after July 1, 2003 and on or before December 31, 2023. On and
23 after January 1, 2024 and on or before December 31, 2030, the
24 taxation of biodiesel, renewable diesel, and biodiesel blends
25 shall be as provided in Section 3-5.1.

26 Until July 1, 2022 ~~and beginning again on July 1, 2023,~~

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

12 Until July 1, 2023, with ~~With~~ respect to prescription and
13 nonprescription medicines, drugs, medical appliances, products
14 classified as Class III medical devices by the United States
15 Food and Drug Administration that are used for cancer
16 treatment pursuant to a prescription, as well as any
17 accessories and components related to those devices,
18 modifications to a motor vehicle for the purpose of rendering
19 it usable by a person with a disability, and insulin, blood
20 sugar testing materials, syringes, and needles used by human
21 diabetics, the tax is imposed at the rate of 1%. For the
22 purposes of this Section, until September 1, 2009: the term
23 "soft drinks" means any complete, finished, ready-to-use,
24 non-alcoholic drink, whether carbonated or not, including, but
25 not limited to, soda water, cola, fruit juice, vegetable
26 juice, carbonated water, and all other preparations commonly

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

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

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

26 Notwithstanding any other provisions of this Act,

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

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

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

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

26 Beginning on January 1, 2014 (the effective date of Public

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

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

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

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

23 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

24 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
25 and trailers that are required to be registered with an agency

1 of this State, each retailer required or authorized to collect
2 the tax imposed by this Act shall pay to the Department the
3 amount of such tax (except as otherwise provided) at the time
4 when he is required to file his return for the period during
5 which such tax was collected, less a discount of 2.1% prior to
6 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
7 per calendar year, whichever is greater, which is allowed to
8 reimburse the retailer for expenses incurred in collecting the
9 tax, keeping records, preparing and filing returns, remitting
10 the tax and supplying data to the Department on request. When
11 determining the discount allowed under this Section, retailers
12 shall include the amount of tax that would have been due at the
13 6.25% rate but for the 1.25% rate imposed on sales tax holiday
14 items under Public Act 102-700 ~~this amendatory Act of the~~
15 ~~102nd General Assembly~~. The discount under this Section is not
16 allowed for the 1.25% portion of taxes paid on aviation fuel
17 that is subject to the revenue use requirements of 49 U.S.C.
18 47107(b) and 49 U.S.C. 47133. When determining the discount
19 allowed under this Section, retailers shall include the amount
20 of tax that would have been due at the 1% rate but for the 0%
21 rate imposed under Public Act 102-700 ~~this amendatory Act of~~
22 ~~the 102nd General Assembly~~. In the case of retailers who
23 report and pay the tax on a transaction by transaction basis,
24 as provided in this Section, such discount shall be taken with
25 each such tax remittance instead of when such retailer files
26 his periodic return. The discount allowed under this Section

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

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

20 Except as provided in this Section, on or before the
21 twentieth day of each calendar month, such retailer shall file
22 a return for the preceding calendar month. Such return shall
23 be filed on forms prescribed by the Department and shall
24 furnish such information as the Department may reasonably
25 require. The return shall include the gross receipts on food
26 for human consumption that is to be consumed off the premises

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

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

1 to be registered with an agency of this State, shall be filed
2 electronically. Retailers who demonstrate that they do not
3 have access to the Internet or demonstrate hardship in filing
4 electronically may petition the Department to waive the
5 electronic filing requirement.

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

13 1. The name of the seller;

14 2. The address of the principal place of business from
15 which he engages in the business of selling tangible
16 personal property at retail in this State;

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

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

24 5. The amount of tax due;

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

26 6. Such other reasonable information as the Department

1 may require.

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

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

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

24 Beginning October 1, 1993, a taxpayer who has an average
25 monthly tax liability of \$150,000 or more shall make all
26 payments required by rules of the Department by electronic

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

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

1 payments for a minimum of one year beginning on October 1.

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

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

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

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

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

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

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

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

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

1 Occupation Tax Act, the Service Occupation Tax Act and the
2 Service Use Tax Act, as shown by an original monthly return,
3 the Department shall issue to the taxpayer a credit memorandum
4 no later than 30 days after the date of payment, which
5 memorandum may be submitted by the taxpayer to the Department
6 in payment of tax liability subsequently to be remitted by the
7 taxpayer to the Department or be assigned by the taxpayer to a
8 similar taxpayer under this Act, the Retailers' Occupation Tax
9 Act, the Service Occupation Tax Act or the Service Use Tax Act,
10 in accordance with reasonable rules and regulations to be
11 prescribed by the Department, except that if such excess
12 payment is shown on an original monthly return and is made
13 after December 31, 1986, no credit memorandum shall be issued,
14 unless requested by the taxpayer. If no such request is made,
15 the taxpayer may credit such excess payment against tax
16 liability subsequently to be remitted by the taxpayer to the
17 Department under this Act, the Retailers' Occupation Tax Act,
18 the Service Occupation Tax Act or the Service Use Tax Act, in
19 accordance with reasonable rules and regulations prescribed by
20 the Department. If the Department subsequently determines that
21 all or any part of the credit taken was not actually due to the
22 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall
23 be reduced by 2.1% or 1.75% of the difference between the
24 credit taken and that actually due, and the taxpayer shall be
25 liable for penalties and interest on such difference.

26 If the retailer is otherwise required to file a monthly

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

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

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

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

1 In addition, with respect to motor vehicles, watercraft,
2 aircraft, and trailers that are required to be registered with
3 an agency of this State, except as otherwise provided in this
4 Section, every retailer selling this kind of tangible personal
5 property shall file, with the Department, upon a form to be
6 prescribed and supplied by the Department, a separate return
7 for each such item of tangible personal property which the
8 retailer sells, except that if, in the same transaction, (i) a
9 retailer of aircraft, watercraft, motor vehicles or trailers
10 transfers more than one aircraft, watercraft, motor vehicle or
11 trailer to another aircraft, watercraft, motor vehicle or
12 trailer retailer for the purpose of resale or (ii) a retailer
13 of aircraft, watercraft, motor vehicles, or trailers transfers
14 more than one aircraft, watercraft, motor vehicle, or trailer
15 to a purchaser for use as a qualifying rolling stock as
16 provided in Section 3-55 of this Act, then that seller may
17 report the transfer of all the aircraft, watercraft, motor
18 vehicles or trailers involved in that transaction to the
19 Department on the same uniform invoice-transaction reporting
20 return form. For purposes of this Section, "watercraft" means
21 a Class 2, Class 3, or Class 4 watercraft as defined in Section
22 3-2 of the Boat Registration and Safety Act, a personal
23 watercraft, or any boat equipped with an inboard motor.

24 In addition, with respect to motor vehicles, watercraft,
25 aircraft, and trailers that are required to be registered with
26 an agency of this State, every person who is engaged in the

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

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

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

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

26 Such transaction reporting return shall be filed not later

1 than 20 days after the date of delivery of the item that is
2 being sold, but may be filed by the retailer at any time sooner
3 than that if he chooses to do so. The transaction reporting
4 return and tax remittance or proof of exemption from the tax
5 that is imposed by this Act may be transmitted to the
6 Department by way of the State agency with which, or State
7 officer with whom, the tangible personal property must be
8 titled or registered (if titling or registration is required)
9 if the Department and such agency or State officer determine
10 that this procedure will expedite the processing of
11 applications for title or registration.

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

25 No retailer's failure or refusal to remit tax under this
26 Act precludes a user, who has paid the proper tax to the

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

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

25 Where a retailer 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 retailer refunds the selling price thereof to
3 the purchaser, such retailer 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 retailer may deduct the amount of the tax
7 so refunded by him to the purchaser from any other use tax
8 which such retailer may be required to pay or remit to the
9 Department, as shown by such return, if the amount of the tax
10 to be deducted was previously remitted to the Department by
11 such retailer. If the retailer has not previously remitted the
12 amount of such tax to the Department, he is entitled to no
13 deduction under this Act upon refunding such tax to the
14 purchaser.

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

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

1 Act, to furnish all the return information required by both
2 Acts on the one form.

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

8 Beginning January 1, 1990 and until August 1, 2023, each
9 month the Department shall pay into the State and Local Sales
10 Tax Reform Fund, a special fund in the State Treasury which is
11 hereby created, the net revenue realized for the preceding
12 month from the 1% tax imposed under this Act.

13 Beginning August 1, 2023, the State Comptroller shall
14 order transferred and the State Treasurer shall transfer from
15 the General Revenue Fund to the State and Local Sales Tax
16 Reform Fund, the amount deposited into the State and Local
17 Sales Tax Reform Fund for the same month in calendar year 2021
18 from items that were subject to a 1% rate of tax in calendar
19 year 2021. On August 1 of each year thereafter, the amount
20 transferred from the General Revenue Fund to the State and
21 Local Sales Tax Reform Fund under this paragraph shall be
22 increased by the percentage change, if any, in the Consumer
23 Price Index for All Urban Consumers as issued by the United
24 States Department of Labor for the most recent 12-month period
25 for which data is available.

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

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

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

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

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

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

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

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

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

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

25 Beginning July 1, 2015, of the remainder of the moneys
26 received by the Department under this Act, the Service Use Tax

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

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

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

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

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

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

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

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

23 and
24 each fiscal year
25 thereafter that bonds
26 are outstanding under

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

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

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

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

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

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 with the receipt of the first report of
17 taxes paid by an eligible business and continuing for a
18 25-year period, the Department shall each month pay into the
19 Energy Infrastructure Fund 80% of the net revenue realized
20 from the 6.25% general rate on the selling price of
21 Illinois-mined coal that was sold to an eligible business. For
22 purposes of this paragraph, the term "eligible business" means
23 a new electric generating facility certified pursuant to
24 Section 605-332 of the Department of Commerce and Economic
25 Opportunity Law of the Civil Administrative Code of Illinois.

26 Subject to payment of amounts into the Build Illinois

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

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

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

22	Fiscal Year.....	Total Deposit
23	2024	\$200,000,000
24	2025	\$206,000,000
25	2026	\$212,200,000
26	2027	\$218,500,000

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

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

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

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

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

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

15 Section 10. The Service Use Tax Act is amended by changing
16 Sections 3-5, 3-10, and 9 as follows:

17 (35 ILCS 110/3-5)

18 Sec. 3-5. Exemptions. Use of the following tangible
19 personal property is exempt from the tax imposed by this Act:

20 (1) Personal property purchased from a corporation,
21 society, association, foundation, institution, or
22 organization, other than a limited liability company, that is
23 organized and operated as a not-for-profit service enterprise
24 for the benefit of persons 65 years of age or older if the

1 personal property was not purchased by the enterprise for the
2 purpose of resale by the enterprise.

3 (2) Personal property purchased by a non-profit Illinois
4 county fair association for use in conducting, operating, or
5 promoting the county fair.

6 (3) Personal property purchased by a not-for-profit arts
7 or cultural organization that establishes, by proof required
8 by the Department by rule, that it has received an exemption
9 under Section 501(c)(3) of the Internal Revenue Code and that
10 is organized and operated primarily for the presentation or
11 support of arts or cultural programming, activities, or
12 services. These organizations include, but are not limited to,
13 music and dramatic arts organizations such as symphony
14 orchestras and theatrical groups, arts and cultural service
15 organizations, local arts councils, visual arts organizations,
16 and media arts organizations. On and after July 1, 2001 (the
17 effective date of Public Act 92-35), however, an entity
18 otherwise eligible for this exemption shall not make tax-free
19 purchases unless it has an active identification number issued
20 by the Department.

21 (4) Legal tender, currency, medallions, or gold or silver
22 coinage issued by the State of Illinois, the government of the
23 United States of America, or the government of any foreign
24 country, and bullion.

25 (5) Until July 1, 2003 and beginning again on September 1,
26 2004 through August 30, 2014, graphic arts machinery and

1 equipment, including repair and replacement parts, both new
2 and used, and including that manufactured on special order or
3 purchased for lease, certified by the purchaser to be used
4 primarily for graphic arts production. Equipment includes
5 chemicals or chemicals acting as catalysts but only if the
6 chemicals or chemicals acting as catalysts effect a direct and
7 immediate change upon a graphic arts product. Beginning on
8 July 1, 2017, graphic arts machinery and equipment is included
9 in the manufacturing and assembling machinery and equipment
10 exemption under Section 2 of this Act.

11 (6) Personal property purchased from a teacher-sponsored
12 student organization affiliated with an elementary or
13 secondary school located in Illinois.

14 (7) Farm machinery and equipment, both new and used,
15 including that manufactured on special order, certified by the
16 purchaser to be used primarily for production agriculture or
17 State or federal agricultural programs, including individual
18 replacement parts for the machinery and equipment, including
19 machinery and equipment purchased for lease, and including
20 implements of husbandry defined in Section 1-130 of the
21 Illinois Vehicle Code, farm machinery and agricultural
22 chemical and fertilizer spreaders, and nurse wagons required
23 to be registered under Section 3-809 of the Illinois Vehicle
24 Code, but excluding other motor vehicles required to be
25 registered under the Illinois Vehicle Code. Horticultural
26 polyhouses or hoop houses used for propagating, growing, or

1 overwintering plants shall be considered farm machinery and
2 equipment under this item (7). Agricultural chemical tender
3 tanks and dry boxes shall include units sold separately from a
4 motor vehicle required to be licensed and units sold mounted
5 on a motor vehicle required to be licensed if the selling price
6 of the tender is separately stated.

7 Farm machinery and equipment shall include precision
8 farming equipment that is installed or purchased to be
9 installed on farm machinery and equipment including, but not
10 limited to, tractors, harvesters, sprayers, planters, seeders,
11 or spreaders. Precision farming equipment includes, but is not
12 limited to, soil testing sensors, computers, monitors,
13 software, global positioning and mapping systems, and other
14 such equipment.

15 Farm machinery and equipment also includes computers,
16 sensors, software, and related equipment used primarily in the
17 computer-assisted operation of production agriculture
18 facilities, equipment, and activities such as, but not limited
19 to, the collection, monitoring, and correlation of animal and
20 crop data for the purpose of formulating animal diets and
21 agricultural chemicals. This item (7) is exempt from the
22 provisions of Section 3-75.

23 (8) Until June 30, 2013, fuel and petroleum products sold
24 to or used by an air common carrier, certified by the carrier
25 to be used for consumption, shipment, or storage in the
26 conduct of its business as an air common carrier, for a flight

1 destined for or returning from a location or locations outside
2 the United States without regard to previous or subsequent
3 domestic stopovers.

4 Beginning July 1, 2013, fuel and petroleum products sold
5 to or used by an air carrier, certified by the carrier to be
6 used for consumption, shipment, or storage in the conduct of
7 its business as an air common carrier, for a flight that (i) is
8 engaged in foreign trade or is engaged in trade between the
9 United States and any of its possessions and (ii) transports
10 at least one individual or package for hire from the city of
11 origination to the city of final destination on the same
12 aircraft, without regard to a change in the flight number of
13 that aircraft.

14 (9) Proceeds of mandatory service charges separately
15 stated on customers' bills for the purchase and consumption of
16 food and beverages acquired as an incident to the purchase of a
17 service from a serviceman, to the extent that the proceeds of
18 the service charge are in fact turned over as tips or as a
19 substitute for tips to the employees who participate directly
20 in preparing, serving, hosting or cleaning up the food or
21 beverage function with respect to which the service charge is
22 imposed.

23 (10) Until July 1, 2003, oil field exploration, drilling,
24 and production equipment, including (i) rigs and parts of
25 rigs, rotary rigs, cable tool rigs, and workover rigs, (ii)
26 pipe and tubular goods, including casing and drill strings,

1 (iii) pumps and pump-jack units, (iv) storage tanks and flow
2 lines, (v) any individual replacement part for oil field
3 exploration, drilling, and production equipment, and (vi)
4 machinery and equipment purchased for lease; but excluding
5 motor vehicles required to be registered under the Illinois
6 Vehicle Code.

7 (11) Proceeds from the sale of photoprocessing machinery
8 and equipment, including repair and replacement parts, both
9 new and used, including that manufactured on special order,
10 certified by the purchaser to be used primarily for
11 photoprocessing, and including photoprocessing machinery and
12 equipment purchased for lease.

13 (12) Until July 1, 2028, coal and aggregate exploration,
14 mining, off-highway hauling, processing, maintenance, and
15 reclamation equipment, including replacement parts and
16 equipment, and including equipment purchased for lease, but
17 excluding motor vehicles required to be registered under the
18 Illinois Vehicle Code. The changes made to this Section by
19 Public Act 97-767 apply on and after July 1, 2003, but no claim
20 for credit or refund is allowed on or after August 16, 2013
21 (the effective date of Public Act 98-456) for such taxes paid
22 during the period beginning July 1, 2003 and ending on August
23 16, 2013 (the effective date of Public Act 98-456).

24 (13) Semen used for artificial insemination of livestock
25 for direct agricultural production.

26 (14) Horses, or interests in horses, registered with and

1 meeting the requirements of any of the Arabian Horse Club
2 Registry of America, Appaloosa Horse Club, American Quarter
3 Horse Association, United States Trotting Association, or
4 Jockey Club, as appropriate, used for purposes of breeding or
5 racing for prizes. This item (14) is exempt from the
6 provisions of Section 3-75, and the exemption provided for
7 under this item (14) applies for all periods beginning May 30,
8 1995, but no claim for credit or refund is allowed on or after
9 January 1, 2008 (the effective date of Public Act 95-88) for
10 such taxes paid during the period beginning May 30, 2000 and
11 ending on January 1, 2008 (the effective date of Public Act
12 95-88).

13 (15) Computers and communications equipment utilized for
14 any hospital purpose and equipment used in the diagnosis,
15 analysis, or treatment of hospital patients purchased by a
16 lessor who leases the equipment, under a lease of one year or
17 longer executed or in effect at the time the lessor would
18 otherwise be subject to the tax imposed by this Act, to a
19 hospital that has been issued an active tax exemption
20 identification number by the Department under Section 1g of
21 the Retailers' Occupation Tax Act. If the equipment is leased
22 in a manner that does not qualify for this exemption or is used
23 in any other non-exempt manner, the lessor shall be liable for
24 the tax imposed under this Act or the Use Tax Act, as the case
25 may be, based on the fair market value of the property at the
26 time the non-qualifying use occurs. No lessor shall collect or

1 attempt to collect an amount (however designated) that
2 purports to reimburse that lessor for the tax imposed by this
3 Act or the Use Tax Act, as the case may be, if the tax has not
4 been paid by the lessor. If a lessor improperly collects any
5 such amount from the lessee, the lessee shall have a legal
6 right to claim a refund of that amount from the lessor. If,
7 however, that amount is not refunded to the lessee for any
8 reason, the lessor is liable to pay that amount to the
9 Department.

10 (16) Personal property purchased by a lessor who leases
11 the property, under a lease of one year or longer executed or
12 in effect at the time the lessor would otherwise be subject to
13 the tax imposed by this Act, to a governmental body that has
14 been issued an active tax exemption identification number by
15 the Department under Section 1g of the Retailers' Occupation
16 Tax Act. If the property is leased in a manner that does not
17 qualify for this exemption or is used in any other non-exempt
18 manner, the lessor shall be liable for the tax imposed under
19 this Act or the Use Tax Act, as the case may be, based on the
20 fair market value of the property at the time the
21 non-qualifying use occurs. No lessor shall collect or attempt
22 to collect an amount (however designated) that purports to
23 reimburse that lessor for the tax imposed by this Act or the
24 Use Tax Act, as the case may be, if the tax has not been paid
25 by the lessor. If a lessor improperly collects any such amount
26 from the lessee, the lessee shall have a legal right to claim a

1 refund of that amount from the lessor. If, however, that
2 amount is not refunded to the lessee for any reason, the lessor
3 is liable to pay that amount to the Department.

4 (17) Beginning with taxable years ending on or after
5 December 31, 1995 and ending with taxable years ending on or
6 before December 31, 2004, personal property that is donated
7 for disaster relief to be used in a State or federally declared
8 disaster area in Illinois or bordering Illinois by a
9 manufacturer or retailer that is registered in this State to a
10 corporation, society, association, foundation, or institution
11 that has been issued a sales tax exemption identification
12 number by the Department that assists victims of the disaster
13 who reside within the declared disaster area.

14 (18) Beginning with taxable years ending on or after
15 December 31, 1995 and ending with taxable years ending on or
16 before December 31, 2004, personal property that is used in
17 the performance of infrastructure repairs in this State,
18 including but not limited to municipal roads and streets,
19 access roads, bridges, sidewalks, waste disposal systems,
20 water and sewer line extensions, water distribution and
21 purification facilities, storm water drainage and retention
22 facilities, and sewage treatment facilities, resulting from a
23 State or federally declared disaster in Illinois or bordering
24 Illinois when such repairs are initiated on facilities located
25 in the declared disaster area within 6 months after the
26 disaster.

1 (19) Beginning July 1, 1999, game or game birds purchased
2 at a "game breeding and hunting preserve area" as that term is
3 used in the Wildlife Code. This paragraph is exempt from the
4 provisions of Section 3-75.

5 (20) A motor vehicle, as that term is defined in Section
6 1-146 of the Illinois Vehicle Code, that is donated to a
7 corporation, limited liability company, society, association,
8 foundation, or institution that is determined by the
9 Department to be organized and operated exclusively for
10 educational purposes. For purposes of this exemption, "a
11 corporation, limited liability company, society, association,
12 foundation, or institution organized and operated exclusively
13 for educational purposes" means all tax-supported public
14 schools, private schools that offer systematic instruction in
15 useful branches of learning by methods common to public
16 schools and that compare favorably in their scope and
17 intensity with the course of study presented in tax-supported
18 schools, and vocational or technical schools or institutes
19 organized and operated exclusively to provide a course of
20 study of not less than 6 weeks duration and designed to prepare
21 individuals to follow a trade or to pursue a manual,
22 technical, mechanical, industrial, business, or commercial
23 occupation.

24 (21) Beginning January 1, 2000, personal property,
25 including food, purchased through fundraising events for the
26 benefit of a public or private elementary or secondary school,

1 a group of those schools, or one or more school districts if
2 the events are sponsored by an entity recognized by the school
3 district that consists primarily of volunteers and includes
4 parents and teachers of the school children. This paragraph
5 does not apply to fundraising events (i) for the benefit of
6 private home instruction or (ii) for which the fundraising
7 entity purchases the personal property sold at the events from
8 another individual or entity that sold the property for the
9 purpose of resale by the fundraising entity and that profits
10 from the sale to the fundraising entity. This paragraph is
11 exempt from the provisions of Section 3-75.

12 (22) Beginning January 1, 2000 and through December 31,
13 2001, new or used automatic vending machines that prepare and
14 serve hot food and beverages, including coffee, soup, and
15 other items, and replacement parts for these machines.
16 Beginning January 1, 2002 and through June 30, 2003, machines
17 and parts for machines used in commercial, coin-operated
18 amusement and vending business if a use or occupation tax is
19 paid on the gross receipts derived from the use of the
20 commercial, coin-operated amusement and vending machines. This
21 paragraph is exempt from the provisions of Section 3-75.

22 (23) Beginning August 23, 2001 and through June 30, 2016,
23 food for human consumption that is to be consumed off the
24 premises where it is sold (other than alcoholic beverages,
25 soft drinks, and food that has been prepared for immediate
26 consumption) and prescription and nonprescription medicines,

1 drugs, medical appliances, and insulin, urine testing
2 materials, syringes, and needles used by diabetics, for human
3 use, when purchased for use by a person receiving medical
4 assistance under Article V of the Illinois Public Aid Code who
5 resides in a licensed long-term care facility, as defined in
6 the Nursing Home Care Act, or in a licensed facility as defined
7 in the ID/DD Community Care Act, the MC/DD Act, or the
8 Specialized Mental Health Rehabilitation Act of 2013.

9 (24) Beginning on August 2, 2001 (the effective date of
10 Public Act 92-227), computers and communications equipment
11 utilized for any hospital purpose and equipment used in the
12 diagnosis, analysis, or treatment of hospital patients
13 purchased by a lessor who leases the equipment, under a lease
14 of one year or longer executed or in effect at the time the
15 lessor would otherwise be subject to the tax imposed by this
16 Act, to a hospital that has been issued an active tax exemption
17 identification number by the Department under Section 1g of
18 the Retailers' Occupation Tax Act. If the equipment is leased
19 in a manner that does not qualify for this exemption or is used
20 in any other nonexempt manner, the lessor shall be liable for
21 the tax imposed under this Act or the Use Tax Act, as the case
22 may be, based on the fair market value of the property at the
23 time the nonqualifying use occurs. No lessor shall collect or
24 attempt to collect an amount (however designated) that
25 purports to reimburse that lessor for the tax imposed by this
26 Act or the Use Tax Act, as the case may be, if the tax has not

1 been paid by the lessor. If a lessor improperly collects any
2 such amount from the lessee, the lessee shall have a legal
3 right to claim a refund of that amount from the lessor. If,
4 however, that amount is not refunded to the lessee for any
5 reason, the lessor is liable to pay that amount to the
6 Department. This paragraph is exempt from the provisions of
7 Section 3-75.

8 (25) Beginning on August 2, 2001 (the effective date of
9 Public Act 92-227), personal property purchased by a lessor
10 who leases the property, under a lease of one year or longer
11 executed or in effect at the time the lessor would otherwise be
12 subject to the tax imposed by this Act, to a governmental body
13 that has been issued an active tax exemption identification
14 number by the Department under Section 1g of the Retailers'
15 Occupation Tax Act. If the property is leased in a manner that
16 does not qualify for this exemption or is used in any other
17 nonexempt manner, the lessor shall be liable for the tax
18 imposed under this Act or the Use Tax Act, as the case may be,
19 based on the fair market value of the property at the time the
20 nonqualifying use occurs. No lessor shall collect or attempt
21 to collect an amount (however designated) that purports to
22 reimburse that lessor for the tax imposed by this Act or the
23 Use Tax Act, as the case may be, if the tax has not been paid
24 by the lessor. If a lessor improperly collects any such amount
25 from the lessee, the lessee shall have a legal right to claim a
26 refund of that amount from the lessor. If, however, that

1 amount is not refunded to the lessee for any reason, the lessor
2 is liable to pay that amount to the Department. This paragraph
3 is exempt from the provisions of Section 3-75.

4 (26) Beginning January 1, 2008, tangible personal property
5 used in the construction or maintenance of a community water
6 supply, as defined under Section 3.145 of the Environmental
7 Protection Act, that is operated by a not-for-profit
8 corporation that holds a valid water supply permit issued
9 under Title IV of the Environmental Protection Act. This
10 paragraph is exempt from the provisions of Section 3-75.

11 (27) Beginning January 1, 2010 and continuing through
12 December 31, 2024, materials, parts, equipment, components,
13 and furnishings incorporated into or upon an aircraft as part
14 of the modification, refurbishment, completion, replacement,
15 repair, or maintenance of the aircraft. This exemption
16 includes consumable supplies used in the modification,
17 refurbishment, completion, replacement, repair, and
18 maintenance of aircraft, but excludes any materials, parts,
19 equipment, components, and consumable supplies used in the
20 modification, replacement, repair, and maintenance of aircraft
21 engines or power plants, whether such engines or power plants
22 are installed or uninstalled upon any such aircraft.
23 "Consumable supplies" include, but are not limited to,
24 adhesive, tape, sandpaper, general purpose lubricants,
25 cleaning solution, latex gloves, and protective films. This
26 exemption applies only to the use of qualifying tangible

1 personal property transferred incident to the modification,
2 refurbishment, completion, replacement, repair, or maintenance
3 of aircraft by persons who (i) hold an Air Agency Certificate
4 and are empowered to operate an approved repair station by the
5 Federal Aviation Administration, (ii) have a Class IV Rating,
6 and (iii) conduct operations in accordance with Part 145 of
7 the Federal Aviation Regulations. The exemption does not
8 include aircraft operated by a commercial air carrier
9 providing scheduled passenger air service pursuant to
10 authority issued under Part 121 or Part 129 of the Federal
11 Aviation Regulations. The changes made to this paragraph (27)
12 by Public Act 98-534 are declarative of existing law. It is the
13 intent of the General Assembly that the exemption under this
14 paragraph (27) applies continuously from January 1, 2010
15 through December 31, 2024; however, no claim for credit or
16 refund is allowed for taxes paid as a result of the
17 disallowance of this exemption on or after January 1, 2015 and
18 prior to February 5, 2020 (the effective date of Public Act
19 101-629) ~~this amendatory Act of the 101st General Assembly.~~

20 (28) Tangible personal property purchased by a
21 public-facilities corporation, as described in Section
22 11-65-10 of the Illinois Municipal Code, for purposes of
23 constructing or furnishing a municipal convention hall, but
24 only if the legal title to the municipal convention hall is
25 transferred to the municipality without any further
26 consideration by or on behalf of the municipality at the time

1 of the completion of the municipal convention hall or upon the
2 retirement or redemption of any bonds or other debt
3 instruments issued by the public-facilities corporation in
4 connection with the development of the municipal convention
5 hall. This exemption includes existing public-facilities
6 corporations as provided in Section 11-65-25 of the Illinois
7 Municipal Code. This paragraph is exempt from the provisions
8 of Section 3-75.

9 (29) Beginning January 1, 2017 and through December 31,
10 2026, menstrual pads, tampons, and menstrual cups.

11 (30) Tangible personal property transferred to a purchaser
12 who is exempt from the tax imposed by this Act by operation of
13 federal law. This paragraph is exempt from the provisions of
14 Section 3-75.

15 (31) Qualified tangible personal property used in the
16 construction or operation of a data center that has been
17 granted a certificate of exemption by the Department of
18 Commerce and Economic Opportunity, whether that tangible
19 personal property is purchased by the owner, operator, or
20 tenant of the data center or by a contractor or subcontractor
21 of the owner, operator, or tenant. Data centers that would
22 have qualified for a certificate of exemption prior to January
23 1, 2020 had Public Act 101-31 ~~this amendatory Act of the 101st~~
24 ~~General Assembly~~ been in effect, may apply for and obtain an
25 exemption for subsequent purchases of computer equipment or
26 enabling software purchased or leased to upgrade, supplement,

1 or replace computer equipment or enabling software purchased
2 or leased in the original investment that would have
3 qualified.

4 The Department of Commerce and Economic Opportunity shall
5 grant a certificate of exemption under this item (31) to
6 qualified data centers as defined by Section 605-1025 of the
7 Department of Commerce and Economic Opportunity Law of the
8 Civil Administrative Code of Illinois.

9 For the purposes of this item (31):

10 "Data center" means a building or a series of
11 buildings rehabilitated or constructed to house working
12 servers in one physical location or multiple sites within
13 the State of Illinois.

14 "Qualified tangible personal property" means:
15 electrical systems and equipment; climate control and
16 chilling equipment and systems; mechanical systems and
17 equipment; monitoring and secure systems; emergency
18 generators; hardware; computers; servers; data storage
19 devices; network connectivity equipment; racks; cabinets;
20 telecommunications cabling infrastructure; raised floor
21 systems; peripheral components or systems; software;
22 mechanical, electrical, or plumbing systems; battery
23 systems; cooling systems and towers; temperature control
24 systems; other cabling; and other data center
25 infrastructure equipment and systems necessary to operate
26 qualified tangible personal property, including fixtures;

1 and component parts of any of the foregoing, including
2 installation, maintenance, repair, refurbishment, and
3 replacement of qualified tangible personal property to
4 generate, transform, transmit, distribute, or manage
5 electricity necessary to operate qualified tangible
6 personal property; and all other tangible personal
7 property that is essential to the operations of a computer
8 data center. The term "qualified tangible personal
9 property" also includes building materials physically
10 incorporated in to the qualifying data center. To document
11 the exemption allowed under this Section, the retailer
12 must obtain from the purchaser a copy of the certificate
13 of eligibility issued by the Department of Commerce and
14 Economic Opportunity.

15 This item (31) is exempt from the provisions of Section
16 3-75.

17 (32) Beginning July 1, 2022, breast pumps, breast pump
18 collection and storage supplies, and breast pump kits. This
19 item (32) is exempt from the provisions of Section 3-75. As
20 used in this item (32):

21 "Breast pump" means an electrically controlled or
22 manually controlled pump device designed or marketed to be
23 used to express milk from a human breast during lactation,
24 including the pump device and any battery, AC adapter, or
25 other power supply unit that is used to power the pump
26 device and is packaged and sold with the pump device at the

1 time of sale.

2 "Breast pump collection and storage supplies" means
3 items of tangible personal property designed or marketed
4 to be used in conjunction with a breast pump to collect
5 milk expressed from a human breast and to store collected
6 milk until it is ready for consumption.

7 "Breast pump collection and storage supplies"
8 includes, but is not limited to: breast shields and breast
9 shield connectors; breast pump tubes and tubing adapters;
10 breast pump valves and membranes; backflow protectors and
11 backflow protector adaptors; bottles and bottle caps
12 specific to the operation of the breast pump; and breast
13 milk storage bags.

14 "Breast pump collection and storage supplies" does not
15 include: (1) bottles and bottle caps not specific to the
16 operation of the breast pump; (2) breast pump travel bags
17 and other similar carrying accessories, including ice
18 packs, labels, and other similar products; (3) breast pump
19 cleaning supplies; (4) nursing bras, bra pads, breast
20 shells, and other similar products; and (5) creams,
21 ointments, and other similar products that relieve
22 breastfeeding-related symptoms or conditions of the
23 breasts or nipples, unless sold as part of a breast pump
24 kit that is pre-packaged by the breast pump manufacturer
25 or distributor.

26 "Breast pump kit" means a kit that: (1) contains no

1 more than a breast pump, breast pump collection and
2 storage supplies, a rechargeable battery for operating the
3 breast pump, a breastmilk cooler, bottle stands, ice
4 packs, and a breast pump carrying case; and (2) is
5 pre-packaged as a breast pump kit by the breast pump
6 manufacturer or distributor.

7 (33) ~~(32)~~ Tangible personal property sold by or on behalf
8 of the State Treasurer pursuant to the Revised Uniform
9 Unclaimed Property Act. This item (33) ~~(32)~~ is exempt from the
10 provisions of Section 3-75.

11 (34) Beginning on July 1, 2022, as defined in Section
12 3-10, food prepared for immediate consumption and transferred
13 incident to a sale of service subject to this Act or the
14 Service Occupation Tax Act by an entity licensed under the
15 Hospital Licensing Act, the Nursing Home Care Act, the
16 Assisted Living and Shared Housing Act, the ID/DD Community
17 Care Act, the MC/DD Act, the Specialized Mental Health
18 Rehabilitation Act of 2013, or the Child Care Act of 1969, or
19 an entity that holds a permit issued pursuant to the Life Care
20 Facilities Act. This item (34) is exempt from the provisions
21 of Section 3-75.

22 (35) Beginning on July 1, 2022, as defined in Section
23 3-10, 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). This item (35) is exempt from the provisions of
2 Section 3-75.

3 (36) Beginning on July 1, 2023, the following items, as
4 defined in Section 3-10:

5 (A) prescription and nonprescription medicines, drugs,
6 and medical appliances;

7 (B) products classified as Class III medical devices
8 by the United States Food and Drug Administration that are
9 used for cancer treatment pursuant to a prescription, as
10 well as any accessories and components related to those
11 devices;

12 (C) modifications to a motor vehicle for the purpose
13 of rendering it usable by a person with a disability; and

14 (D) insulin, blood sugar testing materials, syringes,
15 and needles used by human diabetics.

16 This item (36) is exempt from the provisions of Section
17 3-75.

18 (Source: P.A. 101-31, eff. 6-28-19; 101-81, eff. 7-12-19;
19 101-629, eff. 2-5-20; 102-16, eff. 6-17-21; 102-700, Article
20 70, Section 70-10, eff. 4-19-22; 102-700, Article 75, Section
21 75-10, eff. 4-19-22; 102-1026, eff. 5-27-22; revised 8-3-22.)

22 (35 ILCS 110/3-10) (from Ch. 120, par. 439.33-10)

23 Sec. 3-10. Rate of tax. Unless otherwise provided in this
24 Section, the tax imposed by this Act is at the rate of 6.25% of
25 the selling price of tangible personal property transferred as

1 an incident to the sale of service, but, for the purpose of
2 computing this tax, in no event shall the selling price be less
3 than the cost price of the property to the serviceman.

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

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

19 With respect to majority blended ethanol fuel, as defined
20 in the Use Tax Act, the tax imposed by this Act does not apply
21 to the selling price of property transferred as an incident to
22 the sale of service on or after July 1, 2003 and on or before
23 December 31, 2023 but applies to 100% of the selling price
24 thereafter.

25 With respect to biodiesel blends, as defined in the Use
26 Tax Act, with no less than 1% and no more than 10% biodiesel,

1 the tax imposed by this Act applies to (i) 80% of the selling
2 price of property transferred as an incident to the sale of
3 service on or after July 1, 2003 and on or before December 31,
4 2018 and (ii) 100% of the proceeds of the selling price after
5 December 31, 2018 and before January 1, 2024. On and after
6 January 1, 2024 and on or before December 31, 2030, the
7 taxation of biodiesel, renewable diesel, and biodiesel blends
8 shall be as provided in Section 3-5.1 of the Use Tax Act. If,
9 at any time, however, the tax under this Act on sales of
10 biodiesel blends, as defined in the Use Tax Act, with no less
11 than 1% and no more than 10% biodiesel is imposed at the rate
12 of 1.25%, then the tax imposed by this Act applies to 100% of
13 the proceeds of sales of biodiesel blends with no less than 1%
14 and no more than 10% biodiesel made during that time.

15 With respect to biodiesel, as defined in the Use Tax Act,
16 and biodiesel blends, as defined in the Use Tax Act, with more
17 than 10% but no more than 99% biodiesel, the tax imposed by
18 this Act does not apply to the proceeds of the selling price of
19 property transferred as an incident to the sale of service on
20 or after July 1, 2003 and on or before December 31, 2023. On
21 and after January 1, 2024 and on or before December 31, 2030,
22 the taxation of biodiesel, renewable diesel, and biodiesel
23 blends shall be as provided in Section 3-5.1 of the Use Tax
24 Act.

25 At the election of any registered serviceman made for each
26 fiscal year, sales of service in which the aggregate annual

1 cost price of tangible personal property transferred as an
2 incident to the sales of service is less than 35%, or 75% in
3 the case of servicemen transferring prescription drugs or
4 servicemen engaged in graphic arts production, of the
5 aggregate annual total gross receipts from all sales of
6 service, the tax imposed by this Act shall be based on the
7 serviceman's cost price of the tangible personal property
8 transferred as an incident to the sale of those services.

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

26 ~~Beginning on July 1, 2022 and until July 1, 2023, the tax~~

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

17 Until July 1, 2023, the ~~The~~ tax shall also be imposed at
18 the rate of 1% on prescription and nonprescription medicines,
19 drugs, medical appliances, products classified as Class III
20 medical devices by the United States Food and Drug
21 Administration that are used for cancer treatment pursuant to
22 a prescription, as well as any accessories and components
23 related to those devices, modifications to a motor vehicle for
24 the purpose of rendering it usable by a person with a
25 disability, and insulin, blood sugar testing materials,
26 syringes, and needles used by human diabetics. For the

1 purposes of this Section, until September 1, 2009: the term
2 "soft drinks" means any complete, finished, ready-to-use,
3 non-alcoholic drink, whether carbonated or not, including, but
4 not limited to, soda water, cola, fruit juice, vegetable
5 juice, carbonated water, and all other preparations commonly
6 known as soft drinks of whatever kind or description that are
7 contained in any closed or sealed bottle, can, carton, or
8 container, regardless of size; but "soft drinks" does not
9 include coffee, tea, non-carbonated water, infant formula,
10 milk or milk products as defined in the Grade A Pasteurized
11 Milk and Milk Products Act, or drinks containing 50% or more
12 natural fruit or vegetable juice.

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

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

1 off the premises where it is sold" includes all food sold
2 through a vending machine, except soft drinks, candy, and food
3 products that are dispensed hot from a vending machine,
4 regardless of the location of the vending machine.

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

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

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

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

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

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

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

22 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;
23 102-4, eff. 4-27-21; 102-16, eff. 6-17-21; 102-700, Article
24 20, Section 20-10, eff. 4-19-22; 102-700, Article 60, Section
25 60-20, eff. 4-19-22; revised 6-1-22.)

1 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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

1 by the Service Occupation Tax Act with respect to his sale of
2 service involving the incidental transfer by him of the same
3 property.

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

1 to the Life Care Facilities Act. The return shall also include
2 the amount of tax that would have been due on the items listed
3 in the previous sentence but for the 0% rate imposed under this
4 amendatory Act of the 102nd General Assembly.

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

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

19 1. The name of the seller;

20 2. The address of the principal place of business from
21 which he engages in business as a serviceman in this
22 State;

23 3. The total amount of taxable receipts received by
24 him during the preceding calendar month, including
25 receipts from charge and time sales, but less all
26 deductions allowed by law;

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

3 5. The amount of tax due;

4 5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

26 Beginning January 1, 1990 and until August 1, 2023, each

1 month the Department shall pay into the State and Local Tax
2 Reform Fund, a special fund in the State Treasury, the net
3 revenue realized for the preceding month from the 1% tax
4 imposed under this Act.

5 Beginning August 1, 2023, the State Comptroller shall
6 order transferred and the State Treasurer shall transfer from
7 the General Revenue Fund to the State and Local Sales Tax
8 Reform Fund, the amount deposited into the State and Local
9 Sales Tax Reform Fund for the same month in calendar year 2021
10 from items that were subject to a 1% rate of tax in calendar
11 year 2021. On August 1 of each year thereafter, the amount
12 transferred from the General Revenue Fund to the State and
13 Local Sales Tax Reform Fund under this paragraph shall be
14 increased by the percentage change, if any, in the Consumer
15 Price Index for All Urban Consumers as issued by the United
16 States Department of Labor for the most recent 12-month period
17 for which data is available.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1	1998	68,000,000
2	1999	71,000,000
3	2000	75,000,000
4	2001	80,000,000
5	2002	93,000,000
6	2003	99,000,000
7	2004	103,000,000
8	2005	108,000,000
9	2006	113,000,000
10	2007	119,000,000
11	2008	126,000,000
12	2009	132,000,000
13	2010	139,000,000
14	2011	146,000,000
15	2012	153,000,000
16	2013	161,000,000
17	2014	170,000,000
18	2015	179,000,000
19	2016	189,000,000
20	2017	199,000,000
21	2018	210,000,000
22	2019	221,000,000
23	2020	233,000,000
24	2021	300,000,000
25	2022	300,000,000
26	2023	300,000,000

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

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

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

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

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

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

1 Tax Increment Fund 0.27% of 80% of the net revenue realized for
2 the preceding month from the 6.25% general rate on the selling
3 price of tangible personal property.

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

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

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

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

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

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

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

1	2037	\$372,800,000
2	2038	\$384,000,000
3	2039	\$395,500,000
4	2040	\$407,400,000
5	2041	\$419,600,000
6	2042	\$432,200,000
7	2043	\$445,100,000

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

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

1 to that term in Section 3-40 of the Use Tax Act.

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

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

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

20 (Source: P.A. 101-10, Article 15, Section 15-15, eff. 6-5-19;
21 101-10, Article 25, Section 25-110, eff. 6-5-19; 101-27, eff.
22 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
23 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

24 Section 15. The Service Occupation Tax Act is amended by
25 changing Sections 3-5, 3-10, and 9 as follows:

1 (35 ILCS 115/3-5)

2 Sec. 3-5. Exemptions. The following tangible personal
3 property is exempt from the tax imposed by this Act:

4 (1) Personal property sold by a corporation, society,
5 association, foundation, institution, or organization, other
6 than a limited liability company, that is organized and
7 operated as a not-for-profit service enterprise for the
8 benefit of persons 65 years of age or older if the personal
9 property was not purchased by the enterprise for the purpose
10 of resale by the enterprise.

11 (2) Personal property purchased by a not-for-profit
12 Illinois county fair association for use in conducting,
13 operating, or promoting the county fair.

14 (3) Personal property purchased by any not-for-profit arts
15 or cultural organization that establishes, by proof required
16 by the Department by rule, that it has received an exemption
17 under Section 501(c)(3) of the Internal Revenue Code and that
18 is organized and operated primarily for the presentation or
19 support of arts or cultural programming, activities, or
20 services. These organizations include, but are not limited to,
21 music and dramatic arts organizations such as symphony
22 orchestras and theatrical groups, arts and cultural service
23 organizations, local arts councils, visual arts organizations,
24 and media arts organizations. On and after July 1, 2001 (the
25 effective date of Public Act 92-35), however, an entity

1 otherwise eligible for this exemption shall not make tax-free
2 purchases unless it has an active identification number issued
3 by the Department.

4 (4) Legal tender, currency, medallions, or gold or silver
5 coinage issued by the State of Illinois, the government of the
6 United States of America, or the government of any foreign
7 country, and bullion.

8 (5) Until July 1, 2003 and beginning again on September 1,
9 2004 through August 30, 2014, graphic arts machinery and
10 equipment, including repair and replacement parts, both new
11 and used, and including that manufactured on special order or
12 purchased for lease, certified by the purchaser to be used
13 primarily for graphic arts production. Equipment includes
14 chemicals or chemicals acting as catalysts but only if the
15 chemicals or chemicals acting as catalysts effect a direct and
16 immediate change upon a graphic arts product. Beginning on
17 July 1, 2017, graphic arts machinery and equipment is included
18 in the manufacturing and assembling machinery and equipment
19 exemption under Section 2 of this Act.

20 (6) Personal property sold by a teacher-sponsored student
21 organization affiliated with an elementary or secondary school
22 located in Illinois.

23 (7) Farm machinery and equipment, both new and used,
24 including that manufactured on special order, certified by the
25 purchaser to be used primarily for production agriculture or
26 State or federal agricultural programs, including individual

1 replacement parts for the machinery and equipment, including
2 machinery and equipment purchased for lease, and including
3 implements of husbandry defined in Section 1-130 of the
4 Illinois Vehicle Code, farm machinery and agricultural
5 chemical and fertilizer spreaders, and nurse wagons required
6 to be registered under Section 3-809 of the Illinois Vehicle
7 Code, but excluding other motor vehicles required to be
8 registered under the Illinois Vehicle Code. Horticultural
9 polyhouses or hoop houses used for propagating, growing, or
10 overwintering plants shall be considered farm machinery and
11 equipment under this item (7). Agricultural chemical tender
12 tanks and dry boxes shall include units sold separately from a
13 motor vehicle required to be licensed and units sold mounted
14 on a motor vehicle required to be licensed if the selling price
15 of the tender is separately stated.

16 Farm machinery and equipment shall include precision
17 farming equipment that is installed or purchased to be
18 installed on farm machinery and equipment including, but not
19 limited to, tractors, harvesters, sprayers, planters, seeders,
20 or spreaders. Precision farming equipment includes, but is not
21 limited to, soil testing sensors, computers, monitors,
22 software, global positioning and mapping systems, and other
23 such equipment.

24 Farm machinery and equipment also includes computers,
25 sensors, software, and related equipment used primarily in the
26 computer-assisted operation of production agriculture

1 facilities, equipment, and activities such as, but not limited
2 to, the collection, monitoring, and correlation of animal and
3 crop data for the purpose of formulating animal diets and
4 agricultural chemicals. This item (7) is exempt from the
5 provisions of Section 3-55.

6 (8) Until June 30, 2013, fuel and petroleum products sold
7 to or used by an air common carrier, certified by the carrier
8 to be used for consumption, shipment, or storage in the
9 conduct of its business as an air common carrier, for a flight
10 destined for or returning from a location or locations outside
11 the United States without regard to previous or subsequent
12 domestic stopovers.

13 Beginning July 1, 2013, fuel and petroleum products sold
14 to or used by an air carrier, certified by the carrier to be
15 used for consumption, shipment, or storage in the conduct of
16 its business as an air common carrier, for a flight that (i) is
17 engaged in foreign trade or is engaged in trade between the
18 United States and any of its possessions and (ii) transports
19 at least one individual or package for hire from the city of
20 origination to the city of final destination on the same
21 aircraft, without regard to a change in the flight number of
22 that aircraft.

23 (9) Proceeds of mandatory service charges separately
24 stated on customers' bills for the purchase and consumption of
25 food and beverages, to the extent that the proceeds of the
26 service charge are in fact turned over as tips or as a

1 substitute for tips to the employees who participate directly
2 in preparing, serving, hosting or cleaning up the food or
3 beverage function with respect to which the service charge is
4 imposed.

5 (10) Until July 1, 2003, oil field exploration, drilling,
6 and production equipment, including (i) rigs and parts of
7 rigs, rotary rigs, cable tool rigs, and workover rigs, (ii)
8 pipe and tubular goods, including casing and drill strings,
9 (iii) pumps and pump-jack units, (iv) storage tanks and flow
10 lines, (v) any individual replacement part for oil field
11 exploration, drilling, and production equipment, and (vi)
12 machinery and equipment purchased for lease; but excluding
13 motor vehicles required to be registered under the Illinois
14 Vehicle Code.

15 (11) Photoprocessing machinery and equipment, including
16 repair and replacement parts, both new and used, including
17 that manufactured on special order, certified by the purchaser
18 to be used primarily for photoprocessing, and including
19 photoprocessing machinery and equipment purchased for lease.

20 (12) Until July 1, 2028, coal and aggregate exploration,
21 mining, off-highway hauling, processing, maintenance, and
22 reclamation equipment, including replacement parts and
23 equipment, and including equipment purchased for lease, but
24 excluding motor vehicles required to be registered under the
25 Illinois Vehicle Code. The changes made to this Section by
26 Public Act 97-767 apply on and after July 1, 2003, but no claim

1 for credit or refund is allowed on or after August 16, 2013
2 (the effective date of Public Act 98-456) for such taxes paid
3 during the period beginning July 1, 2003 and ending on August
4 16, 2013 (the effective date of Public Act 98-456).

5 (13) Beginning January 1, 1992 and through June 30, 2016,
6 food for human consumption that is to be consumed off the
7 premises where it is sold (other than alcoholic beverages,
8 soft drinks and food that has been prepared for immediate
9 consumption) and prescription and non-prescription medicines,
10 drugs, medical appliances, and insulin, urine testing
11 materials, syringes, and needles used by diabetics, for human
12 use, when purchased for use by a person receiving medical
13 assistance under Article V of the Illinois Public Aid Code who
14 resides in a licensed long-term care facility, as defined in
15 the Nursing Home Care Act, or in a licensed facility as defined
16 in the ID/DD Community Care Act, the MC/DD Act, or the
17 Specialized Mental Health Rehabilitation Act of 2013.

18 (14) Semen used for artificial insemination of livestock
19 for direct agricultural production.

20 (15) Horses, or interests in horses, registered with and
21 meeting the requirements of any of the Arabian Horse Club
22 Registry of America, Appaloosa Horse Club, American Quarter
23 Horse Association, United States Trotting Association, or
24 Jockey Club, as appropriate, used for purposes of breeding or
25 racing for prizes. This item (15) is exempt from the
26 provisions of Section 3-55, and the exemption provided for

1 under this item (15) applies for all periods beginning May 30,
2 1995, but no claim for credit or refund is allowed on or after
3 January 1, 2008 (the effective date of Public Act 95-88) for
4 such taxes paid during the period beginning May 30, 2000 and
5 ending on January 1, 2008 (the effective date of Public Act
6 95-88).

7 (16) Computers and communications equipment utilized for
8 any hospital purpose and equipment used in the diagnosis,
9 analysis, or treatment of hospital patients sold to a lessor
10 who leases the equipment, under a lease of one year or longer
11 executed or in effect at the time of the purchase, to a
12 hospital that has been issued an active tax exemption
13 identification number by the Department under Section 1g of
14 the Retailers' Occupation Tax Act.

15 (17) Personal property sold to a lessor who leases the
16 property, under a lease of one year or longer executed or in
17 effect at the time of the purchase, to a governmental body that
18 has been issued an active tax exemption identification number
19 by the Department under Section 1g of the Retailers'
20 Occupation Tax Act.

21 (18) Beginning with taxable years ending on or after
22 December 31, 1995 and ending with taxable years ending on or
23 before December 31, 2004, personal property that is donated
24 for disaster relief to be used in a State or federally declared
25 disaster area in Illinois or bordering Illinois by a
26 manufacturer or retailer that is registered in this State to a

1 corporation, society, association, foundation, or institution
2 that has been issued a sales tax exemption identification
3 number by the Department that assists victims of the disaster
4 who reside within the declared disaster area.

5 (19) Beginning with taxable years ending on or after
6 December 31, 1995 and ending with taxable years ending on or
7 before December 31, 2004, personal property that is used in
8 the performance of infrastructure repairs in this State,
9 including but not limited to municipal roads and streets,
10 access roads, bridges, sidewalks, waste disposal systems,
11 water and sewer line extensions, water distribution and
12 purification facilities, storm water drainage and retention
13 facilities, and sewage treatment facilities, resulting from a
14 State or federally declared disaster in Illinois or bordering
15 Illinois when such repairs are initiated on facilities located
16 in the declared disaster area within 6 months after the
17 disaster.

18 (20) Beginning July 1, 1999, game or game birds sold at a
19 "game breeding and hunting preserve area" as that term is used
20 in the Wildlife Code. This paragraph is exempt from the
21 provisions of Section 3-55.

22 (21) A motor vehicle, as that term is defined in Section
23 1-146 of the Illinois Vehicle Code, that is donated to a
24 corporation, limited liability company, society, association,
25 foundation, or institution that is determined by the
26 Department to be organized and operated exclusively for

1 educational purposes. For purposes of this exemption, "a
2 corporation, limited liability company, society, association,
3 foundation, or institution organized and operated exclusively
4 for educational purposes" means all tax-supported public
5 schools, private schools that offer systematic instruction in
6 useful branches of learning by methods common to public
7 schools and that compare favorably in their scope and
8 intensity with the course of study presented in tax-supported
9 schools, and vocational or technical schools or institutes
10 organized and operated exclusively to provide a course of
11 study of not less than 6 weeks duration and designed to prepare
12 individuals to follow a trade or to pursue a manual,
13 technical, mechanical, industrial, business, or commercial
14 occupation.

15 (22) Beginning January 1, 2000, personal property,
16 including food, purchased through fundraising events for the
17 benefit of a public or private elementary or secondary school,
18 a group of those schools, or one or more school districts if
19 the events are sponsored by an entity recognized by the school
20 district that consists primarily of volunteers and includes
21 parents and teachers of the school children. This paragraph
22 does not apply to fundraising events (i) for the benefit of
23 private home instruction or (ii) for which the fundraising
24 entity purchases the personal property sold at the events from
25 another individual or entity that sold the property for the
26 purpose of resale by the fundraising entity and that profits

1 from the sale to the fundraising entity. This paragraph is
2 exempt from the provisions of Section 3-55.

3 (23) Beginning January 1, 2000 and through December 31,
4 2001, new or used automatic vending machines that prepare and
5 serve hot food and beverages, including coffee, soup, and
6 other items, and replacement parts for these machines.
7 Beginning January 1, 2002 and through June 30, 2003, machines
8 and parts for machines used in commercial, coin-operated
9 amusement and vending business if a use or occupation tax is
10 paid on the gross receipts derived from the use of the
11 commercial, coin-operated amusement and vending machines. This
12 paragraph is exempt from the provisions of Section 3-55.

13 (24) Beginning on August 2, 2001 (the effective date of
14 Public Act 92-227), computers and communications equipment
15 utilized for any hospital purpose and equipment used in the
16 diagnosis, analysis, or treatment of hospital patients sold to
17 a lessor who leases the equipment, under a lease of one year or
18 longer executed or in effect at the time of the purchase, to a
19 hospital that has been issued an active tax exemption
20 identification number by the Department under Section 1g of
21 the Retailers' Occupation Tax Act. This paragraph is exempt
22 from the provisions of Section 3-55.

23 (25) Beginning on August 2, 2001 (the effective date of
24 Public Act 92-227), personal property sold to a lessor who
25 leases the property, under a lease of one year or longer
26 executed or in effect at the time of the purchase, to a

1 governmental body that has been issued an active tax exemption
2 identification number by the Department under Section 1g of
3 the Retailers' Occupation Tax Act. This paragraph is exempt
4 from the provisions of Section 3-55.

5 (26) Beginning on January 1, 2002 and through June 30,
6 2016, tangible personal property purchased from an Illinois
7 retailer by a taxpayer engaged in centralized purchasing
8 activities in Illinois who will, upon receipt of the property
9 in Illinois, temporarily store the property in Illinois (i)
10 for the purpose of subsequently transporting it outside this
11 State for use or consumption thereafter solely outside this
12 State or (ii) for the purpose of being processed, fabricated,
13 or manufactured into, attached to, or incorporated into other
14 tangible personal property to be transported outside this
15 State and thereafter used or consumed solely outside this
16 State. The Director of Revenue shall, pursuant to rules
17 adopted in accordance with the Illinois Administrative
18 Procedure Act, issue a permit to any taxpayer in good standing
19 with the Department who is eligible for the exemption under
20 this paragraph (26). The permit issued under this paragraph
21 (26) shall authorize the holder, to the extent and in the
22 manner specified in the rules adopted under this Act, to
23 purchase tangible personal property from a retailer exempt
24 from the taxes imposed by this Act. Taxpayers shall maintain
25 all necessary books and records to substantiate the use and
26 consumption of all such tangible personal property outside of

1 the State of Illinois.

2 (27) Beginning January 1, 2008, tangible personal property
3 used in the construction or maintenance of a community water
4 supply, as defined under Section 3.145 of the Environmental
5 Protection Act, that is operated by a not-for-profit
6 corporation that holds a valid water supply permit issued
7 under Title IV of the Environmental Protection Act. This
8 paragraph is exempt from the provisions of Section 3-55.

9 (28) Tangible personal property sold to a
10 public-facilities corporation, as described in Section
11 11-65-10 of the Illinois Municipal Code, for purposes of
12 constructing or furnishing a municipal convention hall, but
13 only if the legal title to the municipal convention hall is
14 transferred to the municipality without any further
15 consideration by or on behalf of the municipality at the time
16 of the completion of the municipal convention hall or upon the
17 retirement or redemption of any bonds or other debt
18 instruments issued by the public-facilities corporation in
19 connection with the development of the municipal convention
20 hall. This exemption includes existing public-facilities
21 corporations as provided in Section 11-65-25 of the Illinois
22 Municipal Code. This paragraph is exempt from the provisions
23 of Section 3-55.

24 (29) Beginning January 1, 2010 and continuing through
25 December 31, 2024, materials, parts, equipment, components,
26 and furnishings incorporated into or upon an aircraft as part

1 of the modification, refurbishment, completion, replacement,
2 repair, or maintenance of the aircraft. This exemption
3 includes consumable supplies used in the modification,
4 refurbishment, completion, replacement, repair, and
5 maintenance of aircraft, but excludes any materials, parts,
6 equipment, components, and consumable supplies used in the
7 modification, replacement, repair, and maintenance of aircraft
8 engines or power plants, whether such engines or power plants
9 are installed or uninstalled upon any such aircraft.
10 "Consumable supplies" include, but are not limited to,
11 adhesive, tape, sandpaper, general purpose lubricants,
12 cleaning solution, latex gloves, and protective films. This
13 exemption applies only to the transfer of qualifying tangible
14 personal property incident to the modification, refurbishment,
15 completion, replacement, repair, or maintenance of an aircraft
16 by persons who (i) hold an Air Agency Certificate and are
17 empowered to operate an approved repair station by the Federal
18 Aviation Administration, (ii) have a Class IV Rating, and
19 (iii) conduct operations in accordance with Part 145 of the
20 Federal Aviation Regulations. The exemption does not include
21 aircraft operated by a commercial air carrier providing
22 scheduled passenger air service pursuant to authority issued
23 under Part 121 or Part 129 of the Federal Aviation
24 Regulations. The changes made to this paragraph (29) by Public
25 Act 98-534 are declarative of existing law. It is the intent of
26 the General Assembly that the exemption under this paragraph

1 (29) applies continuously from January 1, 2010 through
2 December 31, 2024; however, no claim for credit or refund is
3 allowed for taxes paid as a result of the disallowance of this
4 exemption on or after January 1, 2015 and prior to February 5,
5 2020 (the effective date of Public Act 101-629) ~~this~~
6 ~~amendatory Act of the 101st General Assembly.~~

7 (30) Beginning January 1, 2017 and through December 31,
8 2026, menstrual pads, tampons, and menstrual cups.

9 (31) Tangible personal property transferred to a purchaser
10 who is exempt from tax by operation of federal law. This
11 paragraph is exempt from the provisions of Section 3-55.

12 (32) Qualified tangible personal property used in the
13 construction or operation of a data center that has been
14 granted a certificate of exemption by the Department of
15 Commerce and Economic Opportunity, whether that tangible
16 personal property is purchased by the owner, operator, or
17 tenant of the data center or by a contractor or subcontractor
18 of the owner, operator, or tenant. Data centers that would
19 have qualified for a certificate of exemption prior to January
20 1, 2020 had Public Act 101-31 ~~this amendatory Act of the 101st~~
21 ~~General Assembly~~ been in effect, may apply for and obtain an
22 exemption for subsequent purchases of computer equipment or
23 enabling software purchased or leased to upgrade, supplement,
24 or replace computer equipment or enabling software purchased
25 or leased in the original investment that would have
26 qualified.

1 The Department of Commerce and Economic Opportunity shall
2 grant a certificate of exemption under this item (32) to
3 qualified data centers as defined by Section 605-1025 of the
4 Department of Commerce and Economic Opportunity Law of the
5 Civil Administrative Code of Illinois.

6 For the purposes of this item (32):

7 "Data center" means a building or a series of
8 buildings rehabilitated or constructed to house working
9 servers in one physical location or multiple sites within
10 the State of Illinois.

11 "Qualified tangible personal property" means:
12 electrical systems and equipment; climate control and
13 chilling equipment and systems; mechanical systems and
14 equipment; monitoring and secure systems; emergency
15 generators; hardware; computers; servers; data storage
16 devices; network connectivity equipment; racks; cabinets;
17 telecommunications cabling infrastructure; raised floor
18 systems; peripheral components or systems; software;
19 mechanical, electrical, or plumbing systems; battery
20 systems; cooling systems and towers; temperature control
21 systems; other cabling; and other data center
22 infrastructure equipment and systems necessary to operate
23 qualified tangible personal property, including fixtures;
24 and component parts of any of the foregoing, including
25 installation, maintenance, repair, refurbishment, and
26 replacement of qualified tangible personal property to

1 generate, transform, transmit, distribute, or manage
2 electricity necessary to operate qualified tangible
3 personal property; and all other tangible personal
4 property that is essential to the operations of a computer
5 data center. The term "qualified tangible personal
6 property" also includes building materials physically
7 incorporated in to the qualifying data center. To document
8 the exemption allowed under this Section, the retailer
9 must obtain from the purchaser a copy of the certificate
10 of eligibility issued by the Department of Commerce and
11 Economic Opportunity.

12 This item (32) is exempt from the provisions of Section
13 3-55.

14 (33) Beginning July 1, 2022, breast pumps, breast pump
15 collection and storage supplies, and breast pump kits. This
16 item (33) is exempt from the provisions of Section 3-55. As
17 used in this item (33):

18 "Breast pump" means an electrically controlled or
19 manually controlled pump device designed or marketed to be
20 used to express milk from a human breast during lactation,
21 including the pump device and any battery, AC adapter, or
22 other power supply unit that is used to power the pump
23 device and is packaged and sold with the pump device at the
24 time of sale.

25 "Breast pump collection and storage supplies" means
26 items of tangible personal property designed or marketed

1 to be used in conjunction with a breast pump to collect
2 milk expressed from a human breast and to store collected
3 milk until it is ready for consumption.

4 "Breast pump collection and storage supplies"
5 includes, but is not limited to: breast shields and breast
6 shield connectors; breast pump tubes and tubing adapters;
7 breast pump valves and membranes; backflow protectors and
8 backflow protector adaptors; bottles and bottle caps
9 specific to the operation of the breast pump; and breast
10 milk storage bags.

11 "Breast pump collection and storage supplies" does not
12 include: (1) bottles and bottle caps not specific to the
13 operation of the breast pump; (2) breast pump travel bags
14 and other similar carrying accessories, including ice
15 packs, labels, and other similar products; (3) breast pump
16 cleaning supplies; (4) nursing bras, bra pads, breast
17 shells, and other similar products; and (5) creams,
18 ointments, and other similar products that relieve
19 breastfeeding-related symptoms or conditions of the
20 breasts or nipples, unless sold as part of a breast pump
21 kit that is pre-packaged by the breast pump manufacturer
22 or distributor.

23 "Breast pump kit" means a kit that: (1) contains no
24 more than a breast pump, breast pump collection and
25 storage supplies, a rechargeable battery for operating the
26 breast pump, a breastmilk cooler, bottle stands, ice

1 packs, and a breast pump carrying case; and (2) is
2 pre-packaged as a breast pump kit by the breast pump
3 manufacturer or distributor.

4 (34) ~~(33)~~ Tangible personal property sold by or on behalf
5 of the State Treasurer pursuant to the Revised Uniform
6 Unclaimed Property Act. This item (34) ~~(33)~~ is exempt from the
7 provisions of Section 3-55.

8 (35) Beginning on July 1, 2022, as defined in Section
9 3-10, food prepared for immediate consumption and transferred
10 incident to a sale of service subject to this Act or the
11 Service Occupation Tax Act by an entity licensed under the
12 Hospital Licensing Act, the Nursing Home Care Act, the
13 Assisted Living and Shared Housing Act, the ID/DD Community
14 Care Act, the MC/DD Act, the Specialized Mental Health
15 Rehabilitation Act of 2013, or the Child Care Act of 1969, or
16 an entity that holds a permit issued pursuant to the Life Care
17 Facilities Act. This item (35) is exempt from the provisions
18 of Section 3-55.

19 (36) Beginning on July 1, 2022, as defined in Section
20 3-10, food for human consumption that is to be consumed off the
21 premises where it is sold (other than alcoholic beverages,
22 food consisting of or infused with adult use cannabis, soft
23 drinks, and food that has been prepared for immediate
24 consumption). This item (36) is exempt from the provisions of
25 Section 3-55.

26 (37) Beginning on July 1, 2023, the following items, as

1 defined in Section 3-10:

2 (A) prescription and nonprescription medicines, drugs,
3 and medical appliances;

4 (B) products classified as Class III medical devices
5 by the United States Food and Drug Administration that are
6 used for cancer treatment pursuant to a prescription, as
7 well as any accessories and components related to those
8 devices;

9 (C) modifications to a motor vehicle for the purpose
10 of rendering it usable by a person with a disability; and

11 (D) insulin, blood sugar testing materials, syringes,
12 and needles used by human diabetics.

13 This item (37) is exempt from the provisions of Section
14 3-55.

15 (Source: P.A. 101-31, eff. 6-28-19; 101-81, eff. 7-12-19;
16 101-629, eff. 2-5-20; 102-16, eff. 6-17-21; 102-700, Article
17 70, Section 70-15, eff. 4-19-22; 102-700, Article 75, Section
18 75-15, eff. 4-19-22; 102-1026, eff. 5-27-22; revised 8-9-22.)

19 (35 ILCS 115/3-10) (from Ch. 120, par. 439.103-10)

20 Sec. 3-10. Rate of tax. Unless otherwise provided in this
21 Section, the tax imposed by this Act is at the rate of 6.25% of
22 the "selling price", as defined in Section 2 of the Service Use
23 Tax Act, of the tangible personal property. For the purpose of
24 computing this tax, in no event shall the "selling price" be
25 less than the cost price to the serviceman of the tangible

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

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

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

1 100% of the proceeds of sales of gasohol made during that time.

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

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

24 With respect to biodiesel, as defined in the Use Tax Act,
25 and biodiesel blends, as defined in the Use Tax Act, with more
26 than 10% but no more than 99% biodiesel material, the tax

1 imposed by this Act does not apply to the proceeds of the
2 selling price of property transferred as an incident to the
3 sale of service on or after July 1, 2003 and on or before
4 December 31, 2023. On and after January 1, 2024 and on or
5 before December 31, 2030, the taxation of biodiesel, renewable
6 diesel, and biodiesel blends shall be as provided in Section
7 3-5.1 of the Use Tax Act.

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

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

1 to the Life Care Facilities Act. Until July 1, 2022 ~~and~~
2 ~~beginning again on July 1, 2023~~, the tax shall also be imposed
3 at the rate of 1% on food for human consumption that is to be
4 consumed off the premises where it is sold (other than
5 alcoholic beverages, food consisting of or infused with adult
6 use cannabis, soft drinks, and food that has been prepared for
7 immediate consumption and is not otherwise included in this
8 paragraph).

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

25 Until July 1, 2023, the ~~The~~ tax shall also be imposed at
26 the rate of 1% on prescription and nonprescription medicines,

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

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

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

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

22 Notwithstanding any other provisions of this Act,
23 beginning September 1, 2009, "nonprescription medicines and
24 drugs" does not include grooming and hygiene products. For
25 purposes of this Section, "grooming and hygiene products"
26 includes, but is not limited to, soaps and cleaning solutions,

1 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
2 lotions and screens, unless those products are available by
3 prescription only, regardless of whether the products meet the
4 definition of "over-the-counter-drugs". For the purposes of
5 this paragraph, "over-the-counter-drug" means a drug for human
6 use that contains a label that identifies the product as a drug
7 as required by 21 CFR ~~C.F.R.~~ § 201.66. The
8 "over-the-counter-drug" label includes:

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

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

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

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

23 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;
24 102-4, eff. 4-27-21; 102-16, eff. 6-17-21; 102-700, Article
25 20, Section 20-15, eff. 4-19-22; 102-700, Article 60, Section
26 60-25, eff. 4-19-22; revised 6-1-22.)

1 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

25 Where such tangible personal property is sold under a

1 conditional sales contract, or under any other form of sale
2 wherein the payment of the principal sum, or a part thereof, is
3 extended beyond the close of the period for which the return is
4 filed, the serviceman, in collecting the tax may collect, for
5 each tax return period, only the tax applicable to the part of
6 the selling price actually received during such tax return
7 period.

8 Except as provided hereinafter in this Section, on or
9 before the twentieth day of each calendar month, such
10 serviceman shall file a return for the preceding calendar
11 month in accordance with reasonable rules and regulations to
12 be promulgated by the Department of Revenue. Such return shall
13 be filed on a form prescribed by the Department and shall
14 contain such information as the Department may reasonably
15 require. The return shall include the gross receipts which
16 were received during the preceding calendar month or quarter
17 on the following items upon which tax would have been due but
18 for the 0% rate imposed under this amendatory Act of the 102nd
19 General Assembly: (i) food for human consumption that is to be
20 consumed off the premises where it is sold (other than
21 alcoholic beverages, food consisting of or infused with adult
22 use cannabis, soft drinks, and food that has been prepared for
23 immediate consumption); and (ii) food prepared for immediate
24 consumption and transferred incident to a sale of service
25 subject to this Act or the Service Use Tax Act by an entity
26 licensed under the Hospital Licensing Act, the Nursing Home

1 Care Act, the Assisted Living and Shared Housing Act, the
2 ID/DD Community Care Act, the MC/DD Act, the Specialized
3 Mental Health Rehabilitation Act of 2013, or the Child Care
4 Act of 1969, or an entity that holds a permit issued pursuant
5 to the Life Care Facilities Act. The return shall also include
6 the amount of tax that would have been due on the items listed
7 in the previous sentence but for the 0% rate imposed under this
8 amendatory Act of the 102nd General Assembly.

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

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

- 23 1. The name of the seller;
- 24 2. The address of the principal place of business from
25 which he engages in business as a serviceman in this
26 State;

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

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

7 5. The amount of tax due;

8 5-5. The signature of the taxpayer; and

9 6. Such other reasonable information as the Department
10 may require.

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

25 If a taxpayer fails to sign a return within 30 days after
26 the proper notice and demand for signature by the Department,

1 the return shall be considered valid and any amount shown to be
2 due on the return shall be deemed assessed.

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

8 Prior to October 1, 2003, and on and after September 1,
9 2004 a serviceman may accept a Manufacturer's Purchase Credit
10 certification from a purchaser in satisfaction of Service Use
11 Tax as provided in Section 3-70 of the Service Use Tax Act if
12 the purchaser provides the appropriate documentation as
13 required by Section 3-70 of the Service Use Tax Act. A
14 Manufacturer's Purchase Credit certification, accepted prior
15 to October 1, 2003 or on or after September 1, 2004 by a
16 serviceman as provided in Section 3-70 of the Service Use Tax
17 Act, may be used by that serviceman to satisfy Service
18 Occupation Tax liability in the amount claimed in the
19 certification, not to exceed 6.25% of the receipts subject to
20 tax from a qualifying purchase. A Manufacturer's Purchase
21 Credit reported on any original or amended return filed under
22 this Act after October 20, 2003 for reporting periods prior to
23 September 1, 2004 shall be disallowed. Manufacturer's Purchase
24 Credit reported on annual returns due on or after January 1,
25 2005 will be disallowed for periods prior to September 1,
26 2004. No Manufacturer's Purchase Credit may be used after

1 September 30, 2003 through August 31, 2004 to satisfy any tax
2 liability imposed under this Act, including any audit
3 liability.

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

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

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

21 Notwithstanding any other provision in this Act concerning
22 the time within which a serviceman may file his return, in the
23 case of any serviceman who ceases to engage in a kind of
24 business which makes him responsible for filing returns under
25 this Act, such serviceman shall file a final return under this
26 Act with the Department not more than 1 month after

1 discontinuing such business.

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

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

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

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

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

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

1 to the Department, as shown by such return, provided that the
2 amount of the tax to be deducted shall previously have been
3 remitted to the Department by such serviceman. If the
4 serviceman shall not previously have remitted the amount of
5 such tax to the Department, he shall be entitled to no
6 deduction hereunder upon refunding such tax to the purchaser.

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

14 Where the serviceman has more than one business registered
15 with the Department under separate registrations hereunder,
16 such serviceman shall file separate returns for each
17 registered business.

18 Beginning January 1, 1990 and until August 1, 2023, each
19 month the Department shall pay into the Local Government Tax
20 Fund the revenue realized for the preceding month from the 1%
21 tax imposed under this Act.

22 Beginning August 1, 2023, the State Comptroller shall
23 order transferred and the State Treasurer shall transfer from
24 the General Revenue Fund to the Local Government Tax Fund, the
25 amount deposited into the Local Government Tax Fund for the
26 same month in calendar year 2021 from items that were subject

1 to a 1% rate of tax in calendar year 2021. On August 1 of each
2 year thereafter, the amount transferred from the General
3 Revenue Fund to the Local Government Tax Fund under this
4 paragraph shall be increased by the percentage change, if any,
5 in the Consumer Price Index for All Urban Consumers as issued
6 by the United States Department of Labor for the most recent
7 12-month period for which data is available.

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

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

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

1 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 Local Government Tax Fund 80% of the net revenue
16 realized for the preceding month from the 1.25% rate on the
17 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 Use Tax
2 Act, and the Retailers' Occupation Tax Act an amount equal to
3 the average monthly deficit in the Underground Storage Tank
4 Fund during the prior year, as certified annually by the
5 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 Use Tax Act, and the Retailers'
8 Occupation Tax Act shall not exceed \$18,000,000 in any State
9 fiscal year. As used in this paragraph, the "average monthly
10 deficit" shall be equal to the difference between the average
11 monthly claims for payment by the fund and the average monthly
12 revenues deposited into the fund, excluding payments made
13 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, the Service
16 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,
17 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 Account in
15 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 Build Illinois Fund, and the McCormick Place
10 Expansion Project Fund pursuant to the preceding paragraphs or
11 in any amendments thereto hereafter enacted, for aviation fuel
12 sold on or after December 1, 2019, the Department shall each
13 month deposit into the Aviation Fuel Sales Tax Refund Fund an
14 amount estimated by the Department to be required for refunds
15 of the 80% portion of the tax on aviation fuel under this Act.
16 The Department shall only deposit moneys into the Aviation
17 Fuel Sales Tax Refund Fund under this paragraph for so long as
18 the revenue use requirements of 49 U.S.C. 47107(b) and 49
19 U.S.C. 47133 are binding on the State.

20 Subject to payment of amounts into the Build Illinois Fund
21 and the McCormick Place Expansion Project Fund pursuant to the
22 preceding paragraphs or in any amendments thereto hereafter
23 enacted, beginning July 1, 1993 and ending on September 30,
24 2013, the Department shall each month pay into the Illinois
25 Tax Increment Fund 0.27% of 80% of the net revenue realized for
26 the preceding month from the 6.25% general rate on the selling

1 price of tangible personal property.

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

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

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

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

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

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

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

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

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

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

1 of the Motor Fuel Tax Law, and "gasohol" has the meaning given
2 to that term in Section 3-40 of the Use Tax Act.

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

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

1 taxpayer during such year, pay roll information of the
2 taxpayer's business during such year and any additional
3 reasonable information which the Department deems would be
4 helpful in determining the accuracy of the monthly, quarterly
5 or annual returns filed by such taxpayer as hereinbefore
6 provided for in this Section.

7 If the annual information return required by this Section
8 is not filed when and as required, the taxpayer shall be liable
9 as follows:

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

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

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

1 return may be liable for perjury.

2 The foregoing portion of this Section concerning the
3 filing of an annual information return shall not apply to a
4 serviceman who is not required to file an income tax return
5 with the United States Government.

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

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

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

25 (Source: P.A. 101-10, Article 15, Section 15-20, eff. 6-5-19;
26 101-10, Article 25, Section 25-115, eff. 6-5-19; 101-27, eff.

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

3 Section 20. The Retailers' Occupation Tax Act is amended
4 by changing Sections 2-5, 2-10, and 3 as follows:

5 (35 ILCS 120/2-5)

6 Sec. 2-5. Exemptions. Gross receipts from proceeds from
7 the sale of the following tangible personal property are
8 exempt from the tax imposed by this Act:

9 (1) Farm chemicals.

10 (2) Farm machinery and equipment, both new and used,
11 including that manufactured on special order, certified by
12 the purchaser to be used primarily for production
13 agriculture or State or federal agricultural programs,
14 including individual replacement parts for the machinery
15 and equipment, including machinery and equipment purchased
16 for lease, and including implements of husbandry defined
17 in Section 1-130 of the Illinois Vehicle Code, farm
18 machinery and agricultural chemical and fertilizer
19 spreaders, and nurse wagons required to be registered
20 under Section 3-809 of the Illinois Vehicle Code, but
21 excluding other motor vehicles required to be registered
22 under the Illinois Vehicle Code. Horticultural polyhouses
23 or hoop houses used for propagating, growing, or
24 overwintering plants shall be considered farm machinery

1 and equipment under this item (2). Agricultural chemical
2 tender tanks and dry boxes shall include units sold
3 separately from a motor vehicle required to be licensed
4 and units sold mounted on a motor vehicle required to be
5 licensed, if the selling price of the tender is separately
6 stated.

7 Farm machinery and equipment shall include precision
8 farming equipment that is installed or purchased to be
9 installed on farm machinery and equipment including, but
10 not limited to, tractors, harvesters, sprayers, planters,
11 seeders, or spreaders. Precision farming equipment
12 includes, but is not limited to, soil testing sensors,
13 computers, monitors, software, global positioning and
14 mapping systems, and other such equipment.

15 Farm machinery and equipment also includes computers,
16 sensors, software, and related equipment used primarily in
17 the computer-assisted operation of production agriculture
18 facilities, equipment, and activities such as, but not
19 limited to, the collection, monitoring, and correlation of
20 animal and crop data for the purpose of formulating animal
21 diets and agricultural chemicals. This item (2) is exempt
22 from the provisions of Section 2-70.

23 (3) Until July 1, 2003, distillation machinery and
24 equipment, sold as a unit or kit, assembled or installed
25 by the retailer, certified by the user to be used only for
26 the production of ethyl alcohol that will be used for

1 consumption as motor fuel or as a component of motor fuel
2 for the personal use of the user, and not subject to sale
3 or resale.

4 (4) Until July 1, 2003 and beginning again September
5 1, 2004 through August 30, 2014, graphic arts machinery
6 and equipment, including repair and replacement parts,
7 both new and used, and including that manufactured on
8 special order or purchased for lease, certified by the
9 purchaser to be used primarily for graphic arts
10 production. Equipment includes chemicals or chemicals
11 acting as catalysts but only if the chemicals or chemicals
12 acting as catalysts effect a direct and immediate change
13 upon a graphic arts product. Beginning on July 1, 2017,
14 graphic arts machinery and equipment is included in the
15 manufacturing and assembling machinery and equipment
16 exemption under paragraph (14).

17 (5) A motor vehicle that is used for automobile
18 renting, as defined in the Automobile Renting Occupation
19 and Use Tax Act. This paragraph is exempt from the
20 provisions of Section 2-70.

21 (6) Personal property sold by a teacher-sponsored
22 student organization affiliated with an elementary or
23 secondary school located in Illinois.

24 (7) Until July 1, 2003, proceeds of that portion of
25 the selling price of a passenger car the sale of which is
26 subject to the Replacement Vehicle Tax.

1 (8) Personal property sold to an Illinois county fair
2 association for use in conducting, operating, or promoting
3 the county fair.

4 (9) Personal property sold to a not-for-profit arts or
5 cultural organization that establishes, by proof required
6 by the Department by rule, that it has received an
7 exemption under Section 501(c)(3) of the Internal Revenue
8 Code and that is organized and operated primarily for the
9 presentation or support of arts or cultural programming,
10 activities, or services. These organizations include, but
11 are not limited to, music and dramatic arts organizations
12 such as symphony orchestras and theatrical groups, arts
13 and cultural service organizations, local arts councils,
14 visual arts organizations, and media arts organizations.
15 On and after July 1, 2001 (the effective date of Public Act
16 92-35), however, an entity otherwise eligible for this
17 exemption shall not make tax-free purchases unless it has
18 an active identification number issued by the Department.

19 (10) Personal property sold by a corporation, society,
20 association, foundation, institution, or organization,
21 other than a limited liability company, that is organized
22 and operated as a not-for-profit service enterprise for
23 the benefit of persons 65 years of age or older if the
24 personal property was not purchased by the enterprise for
25 the purpose of resale by the enterprise.

26 (11) Personal property sold to a governmental body, to

1 a corporation, society, association, foundation, or
2 institution organized and operated exclusively for
3 charitable, religious, or educational purposes, or to a
4 not-for-profit corporation, society, association,
5 foundation, institution, or organization that has no
6 compensated officers or employees and that is organized
7 and operated primarily for the recreation of persons 55
8 years of age or older. A limited liability company may
9 qualify for the exemption under this paragraph only if the
10 limited liability company is organized and operated
11 exclusively for educational purposes. On and after July 1,
12 1987, however, no entity otherwise eligible for this
13 exemption shall make tax-free purchases unless it has an
14 active identification number issued by the Department.

15 (12) (Blank).

16 (12-5) On and after July 1, 2003 and through June 30,
17 2004, motor vehicles of the second division with a gross
18 vehicle weight in excess of 8,000 pounds that are subject
19 to the commercial distribution fee imposed under Section
20 3-815.1 of the Illinois Vehicle Code. Beginning on July 1,
21 2004 and through June 30, 2005, the use in this State of
22 motor vehicles of the second division: (i) with a gross
23 vehicle weight rating in excess of 8,000 pounds; (ii) that
24 are subject to the commercial distribution fee imposed
25 under Section 3-815.1 of the Illinois Vehicle Code; and
26 (iii) that are primarily used for commercial purposes.

1 Through June 30, 2005, this exemption applies to repair
2 and replacement parts added after the initial purchase of
3 such a motor vehicle if that motor vehicle is used in a
4 manner that would qualify for the rolling stock exemption
5 otherwise provided for in this Act. For purposes of this
6 paragraph, "used for commercial purposes" means the
7 transportation of persons or property in furtherance of
8 any commercial or industrial enterprise whether for-hire
9 or not.

10 (13) Proceeds from sales to owners, lessors, or
11 shippers of tangible personal property that is utilized by
12 interstate carriers for hire for use as rolling stock
13 moving in interstate commerce and equipment operated by a
14 telecommunications provider, licensed as a common carrier
15 by the Federal Communications Commission, which is
16 permanently installed in or affixed to aircraft moving in
17 interstate commerce.

18 (14) Machinery and equipment that will be used by the
19 purchaser, or a lessee of the purchaser, primarily in the
20 process of manufacturing or assembling tangible personal
21 property for wholesale or retail sale or lease, whether
22 the sale or lease is made directly by the manufacturer or
23 by some other person, whether the materials used in the
24 process are owned by the manufacturer or some other
25 person, or whether the sale or lease is made apart from or
26 as an incident to the seller's engaging in the service

1 occupation of producing machines, tools, dies, jigs,
2 patterns, gauges, or other similar items of no commercial
3 value on special order for a particular purchaser. The
4 exemption provided by this paragraph (14) does not include
5 machinery and equipment used in (i) the generation of
6 electricity for wholesale or retail sale; (ii) the
7 generation or treatment of natural or artificial gas for
8 wholesale or retail sale that is delivered to customers
9 through pipes, pipelines, or mains; or (iii) the treatment
10 of water for wholesale or retail sale that is delivered to
11 customers through pipes, pipelines, or mains. The
12 provisions of Public Act 98-583 are declaratory of
13 existing law as to the meaning and scope of this
14 exemption. Beginning on July 1, 2017, the exemption
15 provided by this paragraph (14) includes, but is not
16 limited to, graphic arts machinery and equipment, as
17 defined in paragraph (4) of this Section.

18 (15) Proceeds of mandatory service charges separately
19 stated on customers' bills for purchase and consumption of
20 food and beverages, to the extent that the proceeds of the
21 service charge are in fact turned over as tips or as a
22 substitute for tips to the employees who participate
23 directly in preparing, serving, hosting or cleaning up the
24 food or beverage function with respect to which the
25 service charge is imposed.

26 (16) Tangible personal property sold to a purchaser if

1 the purchaser is exempt from use tax by operation of
2 federal law. This paragraph is exempt from the provisions
3 of Section 2-70.

4 (17) Tangible personal property sold to a common
5 carrier by rail or motor that receives the physical
6 possession of the property in Illinois and that transports
7 the property, or shares with another common carrier in the
8 transportation of the property, out of Illinois on a
9 standard uniform bill of lading showing the seller of the
10 property as the shipper or consignor of the property to a
11 destination outside Illinois, for use outside Illinois.

12 (18) Legal tender, currency, medallions, or gold or
13 silver coinage issued by the State of Illinois, the
14 government of the United States of America, or the
15 government of any foreign country, and bullion.

16 (19) Until July 1, 2003, oil field exploration,
17 drilling, and production equipment, including (i) rigs and
18 parts of rigs, rotary rigs, cable tool rigs, and workover
19 rigs, (ii) pipe and tubular goods, including casing and
20 drill strings, (iii) pumps and pump-jack units, (iv)
21 storage tanks and flow lines, (v) any individual
22 replacement part for oil field exploration, drilling, and
23 production equipment, and (vi) machinery and equipment
24 purchased for lease; but excluding motor vehicles required
25 to be registered under the Illinois Vehicle Code.

26 (20) Photoprocessing machinery and equipment,

1 including repair and replacement parts, both new and used,
2 including that manufactured on special order, certified by
3 the purchaser to be used primarily for photoprocessing,
4 and including photoprocessing machinery and equipment
5 purchased for lease.

6 (21) Until July 1, 2028, coal and aggregate
7 exploration, mining, off-highway hauling, processing,
8 maintenance, and reclamation equipment, including
9 replacement parts and equipment, and including equipment
10 purchased for lease, but excluding motor vehicles required
11 to be registered under the Illinois Vehicle Code. The
12 changes made to this Section by Public Act 97-767 apply on
13 and after July 1, 2003, but no claim for credit or refund
14 is allowed on or after August 16, 2013 (the effective date
15 of Public Act 98-456) for such taxes paid during the
16 period beginning July 1, 2003 and ending on August 16,
17 2013 (the effective date of Public Act 98-456).

18 (22) Until June 30, 2013, fuel and petroleum products
19 sold to or used by an air carrier, certified by the carrier
20 to be used for consumption, shipment, or storage in the
21 conduct of its business as an air common carrier, for a
22 flight destined for or returning from a location or
23 locations outside the United States without regard to
24 previous or subsequent domestic stopovers.

25 Beginning July 1, 2013, fuel and petroleum products
26 sold to or used by an air carrier, certified by the carrier

1 to be used for consumption, shipment, or storage in the
2 conduct of its business as an air common carrier, for a
3 flight that (i) is engaged in foreign trade or is engaged
4 in trade between the United States and any of its
5 possessions and (ii) transports at least one individual or
6 package for hire from the city of origination to the city
7 of final destination on the same aircraft, without regard
8 to a change in the flight number of that aircraft.

9 (23) A transaction in which the purchase order is
10 received by a florist who is located outside Illinois, but
11 who has a florist located in Illinois deliver the property
12 to the purchaser or the purchaser's donee in Illinois.

13 (24) Fuel consumed or used in the operation of ships,
14 barges, or vessels that are used primarily in or for the
15 transportation of property or the conveyance of persons
16 for hire on rivers bordering on this State if the fuel is
17 delivered by the seller to the purchaser's barge, ship, or
18 vessel while it is afloat upon that bordering river.

19 (25) Except as provided in item (25-5) of this
20 Section, a motor vehicle sold in this State to a
21 nonresident even though the motor vehicle is delivered to
22 the nonresident in this State, if the motor vehicle is not
23 to be titled in this State, and if a drive-away permit is
24 issued to the motor vehicle as provided in Section 3-603
25 of the Illinois Vehicle Code or if the nonresident
26 purchaser has vehicle registration plates to transfer to

1 the motor vehicle upon returning to his or her home state.
2 The issuance of the drive-away permit or having the
3 out-of-state registration plates to be transferred is
4 prima facie evidence that the motor vehicle will not be
5 titled in this State.

6 (25-5) The exemption under item (25) does not apply if
7 the state in which the motor vehicle will be titled does
8 not allow a reciprocal exemption for a motor vehicle sold
9 and delivered in that state to an Illinois resident but
10 titled in Illinois. The tax collected under this Act on
11 the sale of a motor vehicle in this State to a resident of
12 another state that does not allow a reciprocal exemption
13 shall be imposed at a rate equal to the state's rate of tax
14 on taxable property in the state in which the purchaser is
15 a resident, except that the tax shall not exceed the tax
16 that would otherwise be imposed under this Act. At the
17 time of the sale, the purchaser shall execute a statement,
18 signed under penalty of perjury, of his or her intent to
19 title the vehicle in the state in which the purchaser is a
20 resident within 30 days after the sale and of the fact of
21 the payment to the State of Illinois of tax in an amount
22 equivalent to the state's rate of tax on taxable property
23 in his or her state of residence and shall submit the
24 statement to the appropriate tax collection agency in his
25 or her state of residence. In addition, the retailer must
26 retain a signed copy of the statement in his or her

1 records. Nothing in this item shall be construed to
2 require the removal of the vehicle from this state
3 following the filing of an intent to title the vehicle in
4 the purchaser's state of residence if the purchaser titles
5 the vehicle in his or her state of residence within 30 days
6 after the date of sale. The tax collected under this Act in
7 accordance with this item (25-5) shall be proportionately
8 distributed as if the tax were collected at the 6.25%
9 general rate imposed under this Act.

10 (25-7) Beginning on July 1, 2007, no tax is imposed
11 under this Act on the sale of an aircraft, as defined in
12 Section 3 of the Illinois Aeronautics Act, if all of the
13 following conditions are met:

14 (1) the aircraft leaves this State within 15 days
15 after the later of either the issuance of the final
16 billing for the sale of the aircraft, or the
17 authorized approval for return to service, completion
18 of the maintenance record entry, and completion of the
19 test flight and ground test for inspection, as
20 required by 14 CFR ~~C.F.R.~~ 91.407;

21 (2) the aircraft is not based or registered in
22 this State after the sale of the aircraft; and

23 (3) the seller retains in his or her books and
24 records and provides to the Department a signed and
25 dated certification from the purchaser, on a form
26 prescribed by the Department, certifying that the

1 requirements of this item (25-7) are met. The
2 certificate must also include the name and address of
3 the purchaser, the address of the location where the
4 aircraft is to be titled or registered, the address of
5 the primary physical location of the aircraft, and
6 other information that the Department may reasonably
7 require.

8 For purposes of this item (25-7):

9 "Based in this State" means hangared, stored, or
10 otherwise used, excluding post-sale customizations as
11 defined in this Section, for 10 or more days in each
12 12-month period immediately following the date of the sale
13 of the aircraft.

14 "Registered in this State" means an aircraft
15 registered with the Department of Transportation,
16 Aeronautics Division, or titled or registered with the
17 Federal Aviation Administration to an address located in
18 this State.

19 This paragraph (25-7) is exempt from the provisions of
20 Section 2-70.

21 (26) Semen used for artificial insemination of
22 livestock for direct agricultural production.

23 (27) Horses, or interests in horses, registered with
24 and meeting the requirements of any of the Arabian Horse
25 Club Registry of America, Appaloosa Horse Club, American
26 Quarter Horse Association, United States Trotting

1 Association, or Jockey Club, as appropriate, used for
2 purposes of breeding or racing for prizes. This item (27)
3 is exempt from the provisions of Section 2-70, and the
4 exemption provided for under this item (27) applies for
5 all periods beginning May 30, 1995, but no claim for
6 credit or refund is allowed on or after January 1, 2008
7 (the effective date of Public Act 95-88) for such taxes
8 paid during the period beginning May 30, 2000 and ending
9 on January 1, 2008 (the effective date of Public Act
10 95-88).

11 (28) Computers and communications equipment utilized
12 for any hospital purpose and equipment used in the
13 diagnosis, analysis, or treatment of hospital patients
14 sold to a lessor who leases the equipment, under a lease of
15 one year or longer executed or in effect at the time of the
16 purchase, to a hospital that has been issued an active tax
17 exemption identification number by the Department under
18 Section 1g of this Act.

19 (29) Personal property sold to a lessor who leases the
20 property, under a lease of one year or longer executed or
21 in effect at the time of the purchase, to a governmental
22 body that has been issued an active tax exemption
23 identification number by the Department under Section 1g
24 of this Act.

25 (30) Beginning with taxable years ending on or after
26 December 31, 1995 and ending with taxable years ending on

1 or before December 31, 2004, personal property that is
2 donated for disaster relief to be used in a State or
3 federally declared disaster area in Illinois or bordering
4 Illinois by a manufacturer or retailer that is registered
5 in this State to a corporation, society, association,
6 foundation, or institution that has been issued a sales
7 tax exemption identification number by the Department that
8 assists victims of the disaster who reside within the
9 declared disaster area.

10 (31) Beginning with taxable years ending on or after
11 December 31, 1995 and ending with taxable years ending on
12 or before December 31, 2004, personal property that is
13 used in the performance of infrastructure repairs in this
14 State, including but not limited to municipal roads and
15 streets, access roads, bridges, sidewalks, waste disposal
16 systems, water and sewer line extensions, water
17 distribution and purification facilities, storm water
18 drainage and retention facilities, and sewage treatment
19 facilities, resulting from a State or federally declared
20 disaster in Illinois or bordering Illinois when such
21 repairs are initiated on facilities located in the
22 declared disaster area within 6 months after the disaster.

23 (32) Beginning July 1, 1999, game or game birds sold
24 at a "game breeding and hunting preserve area" as that
25 term is used in the Wildlife Code. This paragraph is
26 exempt from the provisions of Section 2-70.

1 (33) A motor vehicle, as that term is defined in
2 Section 1-146 of the Illinois Vehicle Code, that is
3 donated to a corporation, limited liability company,
4 society, association, foundation, or institution that is
5 determined by the Department to be organized and operated
6 exclusively for educational purposes. For purposes of this
7 exemption, "a corporation, limited liability company,
8 society, association, foundation, or institution organized
9 and operated exclusively for educational purposes" means
10 all tax-supported public schools, private schools that
11 offer systematic instruction in useful branches of
12 learning by methods common to public schools and that
13 compare favorably in their scope and intensity with the
14 course of study presented in tax-supported schools, and
15 vocational or technical schools or institutes organized
16 and operated exclusively to provide a course of study of
17 not less than 6 weeks duration and designed to prepare
18 individuals to follow a trade or to pursue a manual,
19 technical, mechanical, industrial, business, or commercial
20 occupation.

21 (34) Beginning January 1, 2000, personal property,
22 including food, purchased through fundraising events for
23 the benefit of a public or private elementary or secondary
24 school, a group of those schools, or one or more school
25 districts if the events are sponsored by an entity
26 recognized by the school district that consists primarily

1 of volunteers and includes parents and teachers of the
2 school children. This paragraph does not apply to
3 fundraising events (i) for the benefit of private home
4 instruction or (ii) for which the fundraising entity
5 purchases the personal property sold at the events from
6 another individual or entity that sold the property for
7 the purpose of resale by the fundraising entity and that
8 profits from the sale to the fundraising entity. This
9 paragraph is exempt from the provisions of Section 2-70.

10 (35) Beginning January 1, 2000 and through December
11 31, 2001, new or used automatic vending machines that
12 prepare and serve hot food and beverages, including
13 coffee, soup, and other items, and replacement parts for
14 these machines. Beginning January 1, 2002 and through June
15 30, 2003, machines and parts for machines used in
16 commercial, coin-operated amusement and vending business
17 if a use or occupation tax is paid on the gross receipts
18 derived from the use of the commercial, coin-operated
19 amusement and vending machines. This paragraph is exempt
20 from the provisions of Section 2-70.

21 (35-5) Beginning August 23, 2001 and through June 30,
22 2016, food for human consumption that is to be consumed
23 off the premises where it is sold (other than alcoholic
24 beverages, soft drinks, and food that has been prepared
25 for immediate consumption) and prescription and
26 nonprescription medicines, drugs, medical appliances, and

1 insulin, urine testing materials, syringes, and needles
2 used by diabetics, for human use, when purchased for use
3 by a person receiving medical assistance under Article V
4 of the Illinois Public Aid Code who resides in a licensed
5 long-term care facility, as defined in the Nursing Home
6 Care Act, or a licensed facility as defined in the ID/DD
7 Community Care Act, the MC/DD Act, or the Specialized
8 Mental Health Rehabilitation Act of 2013.

9 (36) Beginning August 2, 2001, computers and
10 communications equipment utilized for any hospital purpose
11 and equipment used in the diagnosis, analysis, or
12 treatment of hospital patients sold to a lessor who leases
13 the equipment, under a lease of one year or longer
14 executed or in effect at the time of the purchase, to a
15 hospital that has been issued an active tax exemption
16 identification number by the Department under Section 1g
17 of this Act. This paragraph is exempt from the provisions
18 of Section 2-70.

19 (37) Beginning August 2, 2001, personal property sold
20 to a lessor who leases the property, under a lease of one
21 year or longer executed or in effect at the time of the
22 purchase, to a governmental body that has been issued an
23 active tax exemption identification number by the
24 Department under Section 1g of this Act. This paragraph is
25 exempt from the provisions of Section 2-70.

26 (38) Beginning on January 1, 2002 and through June 30,

1 2016, tangible personal property purchased from an
2 Illinois retailer by a taxpayer engaged in centralized
3 purchasing activities in Illinois who will, upon receipt
4 of the property in Illinois, temporarily store the
5 property in Illinois (i) for the purpose of subsequently
6 transporting it outside this State for use or consumption
7 thereafter solely outside this State or (ii) for the
8 purpose of being processed, fabricated, or manufactured
9 into, attached to, or incorporated into other tangible
10 personal property to be transported outside this State and
11 thereafter used or consumed solely outside this State. The
12 Director of Revenue shall, pursuant to rules adopted in
13 accordance with the Illinois Administrative Procedure Act,
14 issue a permit to any taxpayer in good standing with the
15 Department who is eligible for the exemption under this
16 paragraph (38). The permit issued under this paragraph
17 (38) shall authorize the holder, to the extent and in the
18 manner specified in the rules adopted under this Act, to
19 purchase tangible personal property from a retailer exempt
20 from the taxes imposed by this Act. Taxpayers shall
21 maintain all necessary books and records to substantiate
22 the use and consumption of all such tangible personal
23 property outside of the State of Illinois.

24 (39) Beginning January 1, 2008, tangible personal
25 property used in the construction or maintenance of a
26 community water supply, as defined under Section 3.145 of

1 the Environmental Protection Act, that is operated by a
2 not-for-profit corporation that holds a valid water supply
3 permit issued under Title IV of the Environmental
4 Protection Act. This paragraph is exempt from the
5 provisions of Section 2-70.

6 (40) Beginning January 1, 2010 and continuing through
7 December 31, 2024, materials, parts, equipment,
8 components, and furnishings incorporated into or upon an
9 aircraft as part of the modification, refurbishment,
10 completion, replacement, repair, or maintenance of the
11 aircraft. This exemption includes consumable supplies used
12 in the modification, refurbishment, completion,
13 replacement, repair, and maintenance of aircraft, but
14 excludes any materials, parts, equipment, components, and
15 consumable supplies used in the modification, replacement,
16 repair, and maintenance of aircraft engines or power
17 plants, whether such engines or power plants are installed
18 or uninstalled upon any such aircraft. "Consumable
19 supplies" include, but are not limited to, adhesive, tape,
20 sandpaper, general purpose lubricants, cleaning solution,
21 latex gloves, and protective films. This exemption applies
22 only to the sale of qualifying tangible personal property
23 to persons who modify, refurbish, complete, replace, or
24 maintain an aircraft and who (i) hold an Air Agency
25 Certificate and are empowered to operate an approved
26 repair station by the Federal Aviation Administration,

1 (ii) have a Class IV Rating, and (iii) conduct operations
2 in accordance with Part 145 of the Federal Aviation
3 Regulations. The exemption does not include aircraft
4 operated by a commercial air carrier providing scheduled
5 passenger air service pursuant to authority issued under
6 Part 121 or Part 129 of the Federal Aviation Regulations.
7 The changes made to this paragraph (40) by Public Act
8 98-534 are declarative of existing law. It is the intent
9 of the General Assembly that the exemption under this
10 paragraph (40) applies continuously from January 1, 2010
11 through December 31, 2024; however, no claim for credit or
12 refund is allowed for taxes paid as a result of the
13 disallowance of this exemption on or after January 1, 2015
14 and prior to February 5, 2020 (the effective date of
15 Public Act 101-629) ~~this amendatory Act of the 101st~~
16 ~~General Assembly.~~

17 (41) Tangible personal property sold to a
18 public-facilities corporation, as described in Section
19 11-65-10 of the Illinois Municipal Code, for purposes of
20 constructing or furnishing a municipal convention hall,
21 but only if the legal title to the municipal convention
22 hall is transferred to the municipality without any
23 further consideration by or on behalf of the municipality
24 at the time of the completion of the municipal convention
25 hall or upon the retirement or redemption of any bonds or
26 other debt instruments issued by the public-facilities

1 corporation in connection with the development of the
2 municipal convention hall. This exemption includes
3 existing public-facilities corporations as provided in
4 Section 11-65-25 of the Illinois Municipal Code. This
5 paragraph is exempt from the provisions of Section 2-70.

6 (42) Beginning January 1, 2017 and through December
7 31, 2026, menstrual pads, tampons, and menstrual cups.

8 (43) Merchandise that is subject to the Rental
9 Purchase Agreement Occupation and Use Tax. The purchaser
10 must certify that the item is purchased to be rented
11 subject to a rental purchase agreement, as defined in the
12 Rental Purchase Agreement Act, and provide proof of
13 registration under the Rental Purchase Agreement
14 Occupation and Use Tax Act. This paragraph is exempt from
15 the provisions of Section 2-70.

16 (44) Qualified tangible personal property used in the
17 construction or operation of a data center that has been
18 granted a certificate of exemption by the Department of
19 Commerce and Economic Opportunity, whether that tangible
20 personal property is purchased by the owner, operator, or
21 tenant of the data center or by a contractor or
22 subcontractor of the owner, operator, or tenant. Data
23 centers that would have qualified for a certificate of
24 exemption prior to January 1, 2020 had Public Act 101-31
25 ~~this amendatory Act of the 101st General Assembly~~ been in
26 effect, may apply for and obtain an exemption for

1 subsequent purchases of computer equipment or enabling
2 software purchased or leased to upgrade, supplement, or
3 replace computer equipment or enabling software purchased
4 or leased in the original investment that would have
5 qualified.

6 The Department of Commerce and Economic Opportunity
7 shall grant a certificate of exemption under this item
8 (44) to qualified data centers as defined by Section
9 605-1025 of the Department of Commerce and Economic
10 Opportunity Law of the Civil Administrative Code of
11 Illinois.

12 For the purposes of this item (44):

13 "Data center" means a building or a series of
14 buildings rehabilitated or constructed to house
15 working servers in one physical location or multiple
16 sites within the State of Illinois.

17 "Qualified tangible personal property" means:
18 electrical systems and equipment; climate control and
19 chilling equipment and systems; mechanical systems and
20 equipment; monitoring and secure systems; emergency
21 generators; hardware; computers; servers; data storage
22 devices; network connectivity equipment; racks;
23 cabinets; telecommunications cabling infrastructure;
24 raised floor systems; peripheral components or
25 systems; software; mechanical, electrical, or plumbing
26 systems; battery systems; cooling systems and towers;

1 temperature control systems; other cabling; and other
2 data center infrastructure equipment and systems
3 necessary to operate qualified tangible personal
4 property, including fixtures; and component parts of
5 any of the foregoing, including installation,
6 maintenance, repair, refurbishment, and replacement of
7 qualified tangible personal property to generate,
8 transform, transmit, distribute, or manage electricity
9 necessary to operate qualified tangible personal
10 property; and all other tangible personal property
11 that is essential to the operations of a computer data
12 center. The term "qualified tangible personal
13 property" also includes building materials physically
14 incorporated into the qualifying data center. To
15 document the exemption allowed under this Section, the
16 retailer must obtain from the purchaser a copy of the
17 certificate of eligibility issued by the Department of
18 Commerce and Economic Opportunity.

19 This item (44) is exempt from the provisions of
20 Section 2-70.

21 (45) Beginning January 1, 2020 and through December
22 31, 2020, sales of tangible personal property made by a
23 marketplace seller over a marketplace for which tax is due
24 under this Act but for which use tax has been collected and
25 remitted to the Department by a marketplace facilitator
26 under Section 2d of the Use Tax Act are exempt from tax

1 under this Act. A marketplace seller claiming this
2 exemption shall maintain books and records demonstrating
3 that the use tax on such sales has been collected and
4 remitted by a marketplace facilitator. Marketplace sellers
5 that have properly remitted tax under this Act on such
6 sales may file a claim for credit as provided in Section 6
7 of this Act. No claim is allowed, however, for such taxes
8 for which a credit or refund has been issued to the
9 marketplace facilitator under the Use Tax Act, or for
10 which the marketplace facilitator has filed a claim for
11 credit or refund under the Use Tax Act.

12 (46) Beginning July 1, 2022, breast pumps, breast pump
13 collection and storage supplies, and breast pump kits.
14 This item (46) is exempt from the provisions of Section
15 2-70. As used in this item (46):

16 "Breast pump" means an electrically controlled or
17 manually controlled pump device designed or marketed to be
18 used to express milk from a human breast during lactation,
19 including the pump device and any battery, AC adapter, or
20 other power supply unit that is used to power the pump
21 device and is packaged and sold with the pump device at the
22 time of sale.

23 "Breast pump collection and storage supplies" means
24 items of tangible personal property designed or marketed
25 to be used in conjunction with a breast pump to collect
26 milk expressed from a human breast and to store collected

1 milk until it is ready for consumption.

2 "Breast pump collection and storage supplies"
3 includes, but is not limited to: breast shields and breast
4 shield connectors; breast pump tubes and tubing adapters;
5 breast pump valves and membranes; backflow protectors and
6 backflow protector adaptors; bottles and bottle caps
7 specific to the operation of the breast pump; and breast
8 milk storage bags.

9 "Breast pump collection and storage supplies" does not
10 include: (1) bottles and bottle caps not specific to the
11 operation of the breast pump; (2) breast pump travel bags
12 and other similar carrying accessories, including ice
13 packs, labels, and other similar products; (3) breast pump
14 cleaning supplies; (4) nursing bras, bra pads, breast
15 shells, and other similar products; and (5) creams,
16 ointments, and other similar products that relieve
17 breastfeeding-related symptoms or conditions of the
18 breasts or nipples, unless sold as part of a breast pump
19 kit that is pre-packaged by the breast pump manufacturer
20 or distributor.

21 "Breast pump kit" means a kit that: (1) contains no
22 more than a breast pump, breast pump collection and
23 storage supplies, a rechargeable battery for operating the
24 breast pump, a breastmilk cooler, bottle stands, ice
25 packs, and a breast pump carrying case; and (2) is
26 pre-packaged as a breast pump kit by the breast pump

1 manufacturer or distributor.

2 (47) ~~(46)~~ Tangible personal property sold by or on
3 behalf of the State Treasurer pursuant to the Revised
4 Uniform Unclaimed Property Act. This item (47) ~~(46)~~ is
5 exempt from the provisions of Section 2-70.

6 (48) Beginning on July 1, 2022, as defined in Section
7 2-10, food for human consumption that is to be consumed off the
8 premises where it is sold (other than alcoholic beverages,
9 food consisting of or infused with adult use cannabis, soft
10 drinks, and food that has been prepared for immediate
11 consumption). This item (48) is exempt from the provisions of
12 Section 2-70.

13 (49) Beginning on July 1, 2023, the following items, as
14 defined in Section 2-10:

15 (A) prescription and nonprescription medicines, drugs,
16 and medical appliances;

17 (B) products classified as Class III medical devices
18 by the United States Food and Drug Administration that are
19 used for cancer treatment pursuant to a prescription, as
20 well as any accessories and components related to those
21 devices;

22 (C) modifications to a motor vehicle for the purpose
23 of rendering it usable by a person with a disability; and

24 (D) insulin, blood sugar testing materials, syringes,
25 and needles used by human diabetics.

26 This item (49) is exempt from the provisions of Section

1 2-70.

2 (Source: P.A. 101-31, eff. 6-28-19; 101-81, eff. 7-12-19;
3 101-629, eff. 2-5-20; 102-16, eff. 6-17-21; 102-634, eff.
4 8-27-21; 102-700, Article 70, Section 70-20, eff. 4-19-22;
5 102-700, Article 75, Section 75-20, eff. 4-19-22; 102-813,
6 eff. 5-13-22; 102-1026, eff. 5-27-22; revised 8-15-22.)

7 (35 ILCS 120/2-10)

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

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

16 Beginning on August 6, 2010 through August 15, 2010, and
17 beginning again on August 5, 2022 through August 14, 2022,
18 with respect to sales tax holiday items as defined in Section
19 2-8 of this Act, the tax is imposed at the rate of 1.25%.

20 Within 14 days after July 1, 2000 (the effective date of
21 Public Act 91-872) ~~this amendatory Act of the 91st General~~
22 ~~Assembly~~, each retailer of motor fuel and gasohol shall cause
23 the following notice to be posted in a prominently visible
24 place on each retail dispensing device that is used to
25 dispense motor fuel or gasohol in the State of Illinois: "As of

1 July 1, 2000, the State of Illinois has eliminated the State's
2 share of sales tax on motor fuel and gasohol through December
3 31, 2000. The price on this pump should reflect the
4 elimination of the tax." The notice shall be printed in bold
5 print on a sign that is no smaller than 4 inches by 8 inches.
6 The sign shall be clearly visible to customers. Any retailer
7 who fails to post or maintain a required sign through December
8 31, 2000 is guilty of a petty offense for which the fine shall
9 be \$500 per day per each retail premises where a violation
10 occurs.

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

21 With respect to majority blended ethanol fuel, as defined
22 in the Use Tax Act, the tax imposed by this Act does not apply
23 to the proceeds of sales made on or after July 1, 2003 and on
24 or before December 31, 2023 but applies to 100% of the proceeds
25 of sales made thereafter.

26 With respect to biodiesel blends, as defined in the Use

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

15 With respect to biodiesel, as defined in the Use Tax Act,
16 and biodiesel blends, as defined in the Use Tax Act, with more
17 than 10% but no more than 99% biodiesel, the tax imposed by
18 this Act does not apply to the proceeds of sales made on or
19 after July 1, 2003 and on or before December 31, 2023. On and
20 after January 1, 2024 and on or before December 31, 2030, the
21 taxation of biodiesel, renewable diesel, and biodiesel blends
22 shall be as provided in Section 3-5.1 of the Use Tax Act.

23 Until July 1, 2022 ~~and beginning again on July 1, 2023,~~
24 with respect to food for human consumption that is to be
25 consumed off the premises where it is sold (other than
26 alcoholic beverages, food consisting of or infused with adult

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

9 Until July 1, 2023, with ~~With~~ respect to prescription and
10 nonprescription medicines, drugs, medical appliances, products
11 classified as Class III medical devices by the United States
12 Food and Drug Administration that are used for cancer
13 treatment pursuant to a prescription, as well as any
14 accessories and components related to those devices,
15 modifications to a motor vehicle for the purpose of rendering
16 it usable by a person with a disability, and insulin, blood
17 sugar testing materials, syringes, and needles used by human
18 diabetics, the tax is imposed at the rate of 1%. For the
19 purposes of this Section, until September 1, 2009: the term
20 "soft drinks" means any complete, finished, ready-to-use,
21 non-alcoholic drink, whether carbonated or not, including, but
22 not limited to, soda water, cola, fruit juice, vegetable
23 juice, carbonated water, and all other preparations commonly
24 known as soft drinks of whatever kind or description that are
25 contained in any closed or sealed bottle, can, carton, or
26 container, regardless of size; but "soft drinks" does not

1 include coffee, tea, non-carbonated water, infant formula,
2 milk or milk products as defined in the Grade A Pasteurized
3 Milk and Milk Products Act, or drinks containing 50% or more
4 natural fruit or vegetable juice.

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

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

23 Notwithstanding any other provisions of this Act,
24 beginning September 1, 2009, "food for human consumption that
25 is to be consumed off the premises where it is sold" does not
26 include candy. For purposes of this Section, "candy" means a

1 preparation of sugar, honey, or other natural or artificial
2 sweeteners in combination with chocolate, fruits, nuts or
3 other ingredients or flavorings in the form of bars, drops, or
4 pieces. "Candy" does not include any preparation that contains
5 flour or requires refrigeration.

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

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

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

23 Beginning on January 1, 2014 (the effective date of Public
24 Act 98-122) ~~this amendatory Act of the 98th General Assembly,~~
25 "prescription and nonprescription medicines and drugs"
26 includes medical cannabis purchased from a registered

1 dispensing organization under the Compassionate Use of Medical
2 Cannabis Program Act.

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

8 (Source: P.A. 101-363, eff. 8-9-19; 101-593, eff. 12-4-19;
9 102-4, eff. 4-27-21; 102-700, Article 20, Section 20-20, eff.
10 4-19-22; 102-700, Article 60, Section 60-30, eff. 4-19-22;
11 102-700, Article 65, Section 65-10, eff. 4-19-22; revised
12 6-1-22.)

13 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

19 1. The name of the seller;

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

25 3. Total amount of receipts received by him during the

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

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

10 5. Deductions allowed by law;

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

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

24 8. The amount of tax due, including the amount of tax
25 that would have been due on food for human consumption
26 that is to be consumed off the premises where it is sold

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

6 9. The signature of the taxpayer; and

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

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

25 If a taxpayer fails to sign a return within 30 days after
26 the proper notice and demand for signature by the Department,

1 the return shall be considered valid and any amount shown to be
2 due on the return shall be deemed assessed.

3 Each return shall be accompanied by the statement of
4 prepaid tax issued pursuant to Section 2e for which credit is
5 claimed.

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

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

8 1. The name of the seller;

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

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

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

19 5. The amount of tax due; and

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

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

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

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

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

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

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

1 more.

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

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

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

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

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

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

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

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

1 less than 50 cents.

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

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

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

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

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

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

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

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

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

22 Any retailer who sells only motor vehicles, watercraft,
23 aircraft, or trailers that are required to be registered with
24 an agency of this State, so that all retailers' occupation tax
25 liability is required to be reported, and is reported, on such
26 transaction reporting returns and who is not otherwise

1 required to file monthly or quarterly returns, need not file
2 monthly or quarterly returns. However, those retailers shall
3 be required to file returns on an annual basis.

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

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

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

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

1 registration.

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

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

23 If the user who would otherwise pay tax to the retailer
24 wants the transaction reporting return filed and the payment
25 of the tax or proof of exemption made to the Department before
26 the retailer is willing to take these actions and such user has

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

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

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

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

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

1 shall include the amount of tax that would have been due at the
2 6.25% rate but for the 1.25% rate imposed on sales tax holiday
3 items under Public Act 102-700 ~~this amendatory Act of the~~
4 ~~102nd General Assembly~~. The discount under this Section is not
5 allowed for the 1.25% portion of taxes paid on aviation fuel
6 that is subject to the revenue use requirements of 49 U.S.C.
7 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to
8 Section 2d of this Act shall be included in the amount on which
9 such 2.1% or 1.75% discount is computed. In the case of
10 retailers who report and pay the tax on a transaction by
11 transaction basis, as provided in this Section, such discount
12 shall be taken with each such tax remittance instead of when
13 such retailer files his periodic return. The discount allowed
14 under this Section is allowed only for returns that are filed
15 in the manner required by this Act. The Department may
16 disallow the discount for retailers whose certificate of
17 registration is revoked at the time the return is filed, but
18 only if the Department's decision to revoke the certificate of
19 registration has become final.

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

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

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

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

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

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

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

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

24 The provisions of this paragraph apply on and after
25 October 1, 2001. Without regard to whether a taxpayer is
26 required to make quarter monthly payments as specified above,

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

1 month in excess of the minimum payments previously due.

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

24 If a retailer of motor fuel is entitled to a credit under
25 Section 2d of this Act which exceeds the taxpayer's liability
26 to the Department under this Act for the month for which the

1 taxpayer is filing a return, the Department shall issue the
2 taxpayer a credit memorandum for the excess.

3 Beginning January 1, 1990 and until August 1, 2023, each
4 month the Department shall pay into the Local Government Tax
5 Fund, a special fund in the State treasury which is hereby
6 created, the net revenue realized for the preceding month from
7 the 1% tax imposed under this Act.

8 Beginning August 1, 2023, the State Comptroller shall
9 order transferred and the State Treasurer shall transfer from
10 the General Revenue Fund to the Local Government Tax Fund, the
11 amount deposited into the Local Government Tax Fund for the
12 same month in calendar year 2021 from items that were subject
13 to a 1% rate of tax in calendar year 2021. On August 1 of each
14 year thereafter, the amount transferred from the General
15 Revenue Fund to the Local Government Tax Fund under this
16 paragraph shall be increased by the percentage change, if any,
17 in the Consumer Price Index for All Urban Consumers as issued
18 by the United States Department of Labor for the most recent
19 12-month period for which data is available.

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

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

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

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

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

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

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

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

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

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

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

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

1 and after July 1, 1989, 3.8% thereof shall be paid into the
2 Build Illinois Fund; provided, however, that if in any fiscal
3 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
4 may be, of the moneys received by the Department and required
5 to be paid into the Build Illinois Fund pursuant to this Act,
6 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
7 Act, and Section 9 of the Service Occupation Tax Act, such Acts
8 being hereinafter called the "Tax Acts" and such aggregate of
9 2.2% or 3.8%, as the case may be, of moneys being hereinafter
10 called the "Tax Act Amount", and (2) the amount transferred to
11 the Build Illinois Fund from the State and Local Sales Tax
12 Reform Fund shall be less than the Annual Specified Amount (as
13 hereinafter defined), an amount equal to the difference shall
14 be immediately paid into the Build Illinois Fund from other
15 moneys received by the Department pursuant to the Tax Acts;
16 the "Annual Specified Amount" means the amounts specified
17 below for fiscal years 1986 through 1993:

18	Fiscal Year	Annual Specified Amount
19	1986	\$54,800,000
20	1987	\$76,650,000
21	1988	\$80,480,000
22	1989	\$88,510,000
23	1990	\$115,330,000
24	1991	\$145,470,000
25	1992	\$182,730,000
26	1993	\$206,520,000;

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

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

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

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

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

1	2009	132,000,000
2	2010	139,000,000
3	2011	146,000,000
4	2012	153,000,000
5	2013	161,000,000
6	2014	170,000,000
7	2015	179,000,000
8	2016	189,000,000
9	2017	199,000,000
10	2018	210,000,000
11	2019	221,000,000
12	2020	233,000,000
13	2021	300,000,000
14	2022	300,000,000
15	2023	300,000,000
16	2024	300,000,000
17	2025	300,000,000
18	2026	300,000,000
19	2027	375,000,000
20	2028	375,000,000
21	2029	375,000,000
22	2030	375,000,000
23	2031	375,000,000
24	2032	375,000,000
25	2033	375,000,000
26	2034	375,000,000

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

3 and

4 each fiscal year

5 thereafter that bonds

6 are outstanding under

7 Section 13.2 of the

8 Metropolitan Pier and

9 Exposition Authority Act,

10 but not after fiscal year 2060.

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

24 Subject to payment of amounts into the Capital Projects
25 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
26 and the McCormick Place Expansion Project Fund pursuant to the

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

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

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

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

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

25 Subject to payments of amounts into the Build Illinois
26 Fund, the McCormick Place Expansion Project Fund, the Illinois

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

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

1 Partnership for Civic and Transit Infrastructure Project Act.

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

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

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

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

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

26 The Department may, upon separate written notice to a

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

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

26 (i) Until January 1, 1994, the taxpayer shall be

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

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

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

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

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

1 for the second preceding month. Beginning April 1, 2000, this
2 transfer is no longer required and shall not be made.

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

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

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

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

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

25 (Source: P.A. 101-10, Article 15, Section 15-25, eff. 6-5-19;
26 101-10, Article 25, Section 25-120, eff. 6-5-19; 101-27, eff.

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

6 Section 99. Effective date. This Act takes effect upon
7 becoming law."