



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB1244

Introduced 2/2/2023, by Sen. Chapin Rose

SYNOPSIS AS INTRODUCED:

35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/3	from Ch. 120, par. 442
425 ILCS 35/2	from Ch. 127 1/2, par. 128
425 ILCS 35/2.2	

Amends the Pyrotechnic Use Act. Provides that the provision prohibiting the sale and use of fireworks does not apply to D.O.T. Class C common fireworks. Provides that D.O.T. Class C common fireworks may only be purchased by individuals over the age of 18. Provides that fireworks may only be discharged by individuals over the age of 18. Repeals provisions concerning fireworks consumer display permits. Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that, beginning on January 1, 2024, each month the Department of Revenue shall pay into the Fire Prevention Fund 50% of the net revenue realized for the preceding month from the tax imposed on the selling price of D.O.T. Class C common fireworks. Effective immediately, except that provisions amending the Pyrotechnic Use Act take effect on January 1, 2024.

LRB103 24860 HLH 51193 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

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

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

7 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
8 and trailers that are required to be registered with an agency
9 of this State, each retailer required or authorized to collect
10 the tax imposed by this Act shall pay to the Department the
11 amount of such tax (except as otherwise provided) at the time
12 when he is required to file his return for the period during
13 which such tax was collected, less a discount of 2.1% prior to
14 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
15 per calendar year, whichever is greater, which is allowed to
16 reimburse the retailer for expenses incurred in collecting the
17 tax, keeping records, preparing and filing returns, remitting
18 the tax and supplying data to the Department on request. When
19 determining the discount allowed under this Section, retailers
20 shall include the amount of tax that would have been due at the
21 6.25% rate but for the 1.25% rate imposed on sales tax holiday
22 items under Public Act 102-700 ~~this amendatory Act of the~~
23 ~~102nd General Assembly~~. The discount under this Section is not

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

21 Where such tangible personal property is sold under a
22 conditional sales contract, or under any other form of sale
23 wherein the payment of the principal sum, or a part thereof, is
24 extended beyond the close of the period for which the return is
25 filed, the retailer, in collecting the tax (except as to motor
26 vehicles, watercraft, aircraft, and trailers that are required

1 to be registered with an agency of this State), may collect for
2 each tax return period, only the tax applicable to that part of
3 the selling price actually received during such tax return
4 period.

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

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

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

24 1. The name of the seller;

25 2. The address of the principal place of business from
26 which he engages in the business of selling tangible

1 personal property at retail in this State;

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

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

9 5. The amount of tax due;

10 5-5. The signature of the taxpayer; and

11 6. Such other reasonable information as the Department
12 may require.

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

26 If a taxpayer fails to sign a return within 30 days after

1 the proper notice and demand for signature by the Department,
2 the return shall be considered valid and any amount shown to be
3 due on the return shall be deemed assessed.

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

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

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

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

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

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

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

23 Before October 1, 2000, if the taxpayer's average monthly
24 tax liability to the Department under this Act, the Retailers'
25 Occupation Tax Act, the Service Occupation Tax Act, the
26 Service Use Tax Act was \$10,000 or more during the preceding 4

1 complete calendar quarters, he shall file a return with the
2 Department each month by the 20th day of the month next
3 following the month during which such tax liability is
4 incurred and shall make payments to the Department on or
5 before the 7th, 15th, 22nd and last day of the month during
6 which such liability is incurred. On and after October 1,
7 2000, if the taxpayer's average monthly tax liability to the
8 Department under this Act, the Retailers' Occupation Tax Act,
9 the Service Occupation Tax Act, and the Service Use Tax 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 shall
24 continue until such taxpayer's average monthly liability to
25 the Department during the preceding 4 complete calendar
26 quarters (excluding the month of highest liability and the

1 month of lowest liability) is less than \$9,000, or until such
2 taxpayer's average monthly liability to the Department as
3 computed for each calendar quarter of the 4 preceding complete
4 calendar quarter period is less than \$10,000. However, if a
5 taxpayer can show the Department that a substantial change in
6 the taxpayer's business has occurred which causes the taxpayer
7 to anticipate that his average monthly tax liability for the
8 reasonably foreseeable future will fall below the \$10,000
9 threshold stated above, then such taxpayer may petition the
10 Department for change in such taxpayer's reporting status. On
11 and after 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 \$19,000 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 \$20,000. 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 \$20,000
24 threshold stated above, then such taxpayer may petition the
25 Department for a change in such taxpayer's reporting status.
26 The Department shall change such taxpayer's reporting status

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

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

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

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

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

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

1 of the following year.

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

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

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

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

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

25 The transaction reporting return in the case of motor
26 vehicles or trailers that are required to be registered with

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

20 The transaction reporting return in the case of watercraft
21 and aircraft must show the name and address of the seller; the
22 name and address of the purchaser; the amount of the selling
23 price including the amount allowed by the retailer for
24 traded-in property, if any; the amount allowed by the retailer
25 for the traded-in tangible personal property, if any, to the
26 extent to which Section 2 of this Act allows an exemption for

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

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

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

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

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

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

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

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

26 Any retailer filing a return under this Section shall also

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

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

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

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

24 Beginning January 1, 1990, each month the Department shall
25 pay into the County and Mass Transit District Fund 4% of the
26 net revenue realized for the preceding month from the 6.25%

1 general rate on the selling price of tangible personal
2 property which is purchased outside Illinois at retail from a
3 retailer and which is titled or registered by an agency of this
4 State's government.

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

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

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

2 Beginning August 1, 2000, each month the Department shall
3 pay into the State and Local Sales Tax Reform Fund 100% 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 3-6, is imposed at the rate of 1.25%, then the
8 Department shall pay 100% 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 State and Local Sales Tax Reform 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 which is
15 purchased outside Illinois at retail from a retailer and which
16 is titled or registered by an agency of this State's
17 government.

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, 2011, each month the Department shall
26 pay into the Clean Air Act Permit Fund 80% of the net revenue

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

8 Beginning on January 1, 2024, each month the Department
9 shall pay into the Fire Prevention Fund 50% of the net revenue
10 realized for the preceding month from the tax imposed on the
11 selling price of D.O.T. Class C common fireworks.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 Opportunity Law of the Civil Administrative Code of Illinois.

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

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

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

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

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

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

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

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

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

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

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

26 Net revenue realized for a month shall be the revenue

1 collected by the State pursuant to this Act, less the amount
2 paid out during that month as refunds to taxpayers for
3 overpayment of liability.

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

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

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

19 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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

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

24 Except as provided hereinafter in this Section, on or
25 before the twentieth day of each calendar month, such
26 serviceman shall file a return for the preceding calendar

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

25 On and after January 1, 2018, with respect to servicemen
26 whose annual gross receipts average \$20,000 or more, all

1 returns required to be filed pursuant to this Act shall be
2 filed electronically. Servicemen who demonstrate that they do
3 not have access to the Internet or demonstrate hardship in
4 filing 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 business as a serviceman in this
16 State;
- 17 3. The total amount of taxable receipts received by
18 him during the preceding calendar month, including
19 receipts from charge and time sales, but less all
20 deductions allowed by law;
- 21 4. The amount of credit provided in Section 2d of this
22 Act;
- 23 5. The amount of tax due;
- 24 5-5. The signature of the taxpayer; and
- 25 6. Such other reasonable information as the Department
26 may require.

1 Each serviceman required or authorized to collect the tax
2 imposed by this Act on aviation fuel transferred as an
3 incident of a sale of service in this State during the
4 preceding calendar month shall, instead of reporting and
5 paying tax on aviation fuel as otherwise required by this
6 Section, report and pay such tax on a separate aviation fuel
7 tax return. The requirements related to the return shall be as
8 otherwise provided in this Section. Notwithstanding any other
9 provisions of this Act to the contrary, servicemen collecting
10 tax on aviation fuel shall file all aviation fuel tax returns
11 and shall make all aviation fuel tax payments by electronic
12 means in the manner and form required by the Department. For
13 purposes of this Section, "aviation fuel" means jet fuel and
14 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, servicemen 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 If the serviceman is otherwise required to file a monthly
13 return and if the serviceman's average monthly tax liability
14 to the Department does not exceed \$200, the Department may
15 authorize his returns to be filed on a quarter annual basis,
16 with the return for January, February and March of a given year
17 being due by April 20 of such year; with the return for April,
18 May and June of a given year being due by July 20 of such year;
19 with the return for July, August and September of a given year
20 being due by October 20 of such year, and with the return for
21 October, November and December of a given year being due by
22 January 20 of the following year.

23 If the serviceman is otherwise required to file a monthly
24 or quarterly return and if the serviceman's average monthly
25 tax liability to the Department does not exceed \$50, the
26 Department may authorize his returns to be filed on an annual

1 basis, with the return for a given year being due by January 20
2 of the following year.

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

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

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

1 previously have remitted the amount of such tax to the
2 Department, he shall be entitled to no deduction hereunder
3 upon refunding such tax to the purchaser.

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

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

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

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

24 Beginning January 1, 1990, each month the Department shall
25 pay into the State and Local Sales Tax Reform Fund 20% of the
26 net revenue realized for the preceding month from the 6.25%

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

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

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

25 Beginning October 1, 2009, each month the Department shall
26 pay into the Capital Projects Fund an amount that is equal to

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

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

21 Beginning on January 1, 2024, each month the Department
22 shall pay into the Fire Prevention Fund 50% of the net revenue
23 realized for the preceding month from the tax imposed on the
24 selling price of D.O.T. Class C common fireworks.

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

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

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

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

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

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

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

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

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

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

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

1 Downstate Public Transportation Act.

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

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

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

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

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

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

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

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

26 Net revenue realized for a month shall be the revenue

1 collected by the State pursuant to this Act, less the amount
2 paid out during that month as refunds to taxpayers for
3 overpayment of liability.

4 (Source: P.A. 101-10, Article 15, Section 15-15, eff. 6-5-19;
5 101-10, Article 25, Section 25-110, eff. 6-5-19; 101-27, eff.
6 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
7 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

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

10 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

1 allowed for the 1.25% portion of taxes paid on aviation fuel
2 that is subject to the revenue use requirements of 49 U.S.C.
3 47107(b) and 49 U.S.C. 47133. The discount allowed under this
4 Section is allowed only for returns that are filed in the
5 manner required by this Act. The Department may disallow the
6 discount for servicemen whose certificate of registration is
7 revoked at the time the return is filed, but only if the
8 Department's decision to revoke the certificate of
9 registration has become final.

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 serviceman, in collecting the tax may collect, for
15 each tax return period, only the tax applicable to the part of
16 the selling price actually received during such tax return
17 period.

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

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

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

26 The Department may require returns to be filed on a

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

7 1. The name of the seller;

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

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

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

17 5. The amount of tax due;

18 5-5. The signature of the taxpayer; and

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

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

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

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

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

18 Prior to October 1, 2003, and on and after September 1,
19 2004 a serviceman may accept a Manufacturer's Purchase Credit
20 certification from a purchaser in satisfaction of Service Use
21 Tax as provided in Section 3-70 of the Service Use Tax Act if
22 the purchaser provides the appropriate documentation as
23 required by Section 3-70 of the Service Use Tax Act. A
24 Manufacturer's Purchase Credit certification, accepted prior
25 to October 1, 2003 or on or after September 1, 2004 by a
26 serviceman as provided in Section 3-70 of the Service Use Tax

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

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

24 If the serviceman's average monthly tax liability to the
25 Department does not exceed \$50, the Department may authorize
26 his returns to be filed on an annual basis, with the return for

1 a given year being due by January 20 of the following year.

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

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

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

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

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

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

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

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

26 Where a serviceman collects the tax with respect to the

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

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

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

1 registered business.

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

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

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

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

25 For aviation fuel sold on or after December 1, 2019, each
26 month the Department shall pay into the State Aviation Program

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

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

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

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

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

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

16 Beginning on January 1, 2024, each month the Department
17 shall pay into the Fire Prevention Fund 50% of the net revenue
18 realized for the preceding month from the tax imposed on the
19 selling price of D.O.T. Class C common fireworks.

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

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

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

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

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

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

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

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

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

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

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

7 Beginning July 1, 2021 and until July 1, 2022, subject to
8 the payment of amounts into the County and Mass Transit
9 District Fund, the Local Government Tax Fund, the Build
10 Illinois Fund, the McCormick Place Expansion Project Fund, the
11 Illinois Tax Increment Fund, 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 16% of the net
15 revenue realized from the taxes imposed on motor fuel and
16 gasohol. Beginning July 1, 2022 and until July 1, 2023,
17 subject to the payment of amounts into the County and Mass
18 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 32% of the net revenue realized from the taxes
25 imposed on motor fuel and gasohol. Beginning July 1, 2023 and
26 until July 1, 2024, subject to the payment of amounts into the

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

1 "motor fuel" has the meaning given to that term in Section 1.1
2 of the Motor Fuel Tax Law, and "gasohol" has the meaning given
3 to that term in Section 3-40 of the Use Tax Act.

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

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

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

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

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

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

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

1 Department shall include a warning that the person signing the
2 return may be liable for perjury.

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

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

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

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

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

1 101-10, Article 25, Section 25-115, eff. 6-5-19; 101-27, eff.
2 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
3 101-636, eff. 6-10-20; 102-700, eff. 4-19-22.)

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

6 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

12 1. The name of the seller;

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

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

23 4. Total amount received by him during the preceding
24 calendar month or quarter on charge and time sales of

1 tangible personal property, and from services furnished,
2 by him prior to the month or quarter for which the return
3 is filed;

4 5. Deductions allowed by law;

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

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

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

26 9. The signature of the taxpayer; and

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

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

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

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

26 Prior to October 1, 2003, and on and after September 1,

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

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

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

2 1. The name of the seller;

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

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

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

13 5. The amount of tax due; and

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

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

1 fuel" means jet fuel and aviation gasoline.

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

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

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

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

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

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

26 Before August 1 of each year beginning in 1993, the

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

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

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

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

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

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

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

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

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

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

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

1 businesses, but shall file separate returns for each such
2 registered business.

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

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

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

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

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

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

19 The transaction reporting return in the case of watercraft
20 or aircraft must show the name and address of the seller; the
21 name and address of the purchaser; the amount of the selling
22 price including the amount allowed by the retailer for
23 traded-in property, if any; the amount allowed by the retailer
24 for the traded-in tangible personal property, if any, to the
25 extent to which Section 1 of this Act allows an exemption for
26 the value of traded-in property; the balance payable after

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

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

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

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

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

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

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

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

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

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

25 Except as provided in this Section, the retailer filing
26 the return under this Section shall, at the time of filing such

1 return, pay to the Department the amount of tax imposed by this
2 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
3 on and after January 1, 1990, or \$5 per calendar year,
4 whichever is greater, which is allowed to reimburse the
5 retailer for the expenses incurred in keeping records,
6 preparing and filing returns, remitting the tax and supplying
7 data to the Department on request. On and after January 1,
8 2021, a certified service provider, as defined in the Leveling
9 the Playing Field for Illinois Retail Act, filing the return
10 under this Section on behalf of a remote retailer shall, at the
11 time of such return, pay to the Department the amount of tax
12 imposed by this Act less a discount of 1.75%. A remote retailer
13 using a certified service provider to file a return on its
14 behalf, as provided in the Leveling the Playing Field for
15 Illinois Retail Act, is not eligible for the discount. When
16 determining the discount allowed under this Section, retailers
17 shall include the amount of tax that would have been due at the
18 1% rate but for the 0% rate imposed under Public Act 102-700
19 ~~this amendatory Act of the 102nd General Assembly~~. When
20 determining the discount allowed under this Section, retailers
21 shall include the amount of tax that would have been due at the
22 6.25% rate but for the 1.25% rate imposed on sales tax holiday
23 items under Public Act 102-700 ~~this amendatory Act of the~~
24 ~~102nd General Assembly~~. The discount under this Section is not
25 allowed for the 1.25% portion of taxes paid on aviation fuel
26 that is subject to the revenue use requirements of 49 U.S.C.

1 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to
2 Section 2d of this Act shall be included in the amount on which
3 such 2.1% or 1.75% discount is computed. In the case of
4 retailers who report and pay the tax on a transaction by
5 transaction basis, as provided in this Section, such discount
6 shall be taken with each such tax remittance instead of when
7 such retailer files his periodic return. The discount allowed
8 under this Section is allowed only for returns that are filed
9 in the manner required by this Act. The Department may
10 disallow the discount for retailers whose certificate of
11 registration is revoked at the time the return is filed, but
12 only if the Department's decision to revoke the certificate of
13 registration has become final.

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

1 Use Tax Act, the Service Occupation Tax Act, and the Service
2 Use Tax Act, excluding any liability for prepaid sales tax to
3 be remitted in accordance with Section 2d of this Act, was
4 \$20,000 or more during the preceding 4 complete calendar
5 quarters, he shall file a return with the Department each
6 month by the 20th day of the month next following the month
7 during which such tax liability is incurred and shall make
8 payment to the Department on or before the 7th, 15th, 22nd and
9 last day of the month during which such liability is incurred.
10 If the month during which such tax liability is incurred began
11 prior to January 1, 1985, each payment shall be in an amount
12 equal to 1/4 of the taxpayer's actual liability for the month
13 or an amount set by the Department not to exceed 1/4 of the
14 average monthly liability of the taxpayer to the Department
15 for the preceding 4 complete calendar quarters (excluding the
16 month of highest liability and the month of lowest liability
17 in such 4 quarter period). If the month during which such tax
18 liability is incurred begins on or after January 1, 1985 and
19 prior to January 1, 1987, each payment shall be in an amount
20 equal to 22.5% of the taxpayer's actual liability for the
21 month or 27.5% of the taxpayer's liability for the same
22 calendar month of the preceding year. If the month during
23 which such tax liability is incurred begins on or after
24 January 1, 1987 and prior to January 1, 1988, each payment
25 shall be in an amount equal to 22.5% of the taxpayer's actual
26 liability for the month or 26.25% of the taxpayer's liability

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

1 taxpayer can show the Department that a substantial change in
2 the taxpayer's business has occurred which causes the taxpayer
3 to anticipate that his average monthly tax liability for the
4 reasonably foreseeable future will fall below the \$10,000
5 threshold stated above, then such taxpayer may petition the
6 Department for a change in such taxpayer's reporting status.
7 On and after October 1, 2000, once applicable, the requirement
8 of the making of quarter monthly payments to the Department by
9 taxpayers having an average monthly tax liability of \$20,000
10 or more as determined in the manner provided above shall
11 continue until such taxpayer's average monthly liability to
12 the Department during the preceding 4 complete calendar
13 quarters (excluding the month of highest liability and the
14 month of lowest liability) is less than \$19,000 or until such
15 taxpayer's average monthly liability to the Department as
16 computed for each calendar quarter of the 4 preceding complete
17 calendar quarter period is less than \$20,000. However, if a
18 taxpayer can show the Department that a substantial change in
19 the taxpayer's business has occurred which causes the taxpayer
20 to anticipate that his average monthly tax liability for the
21 reasonably foreseeable future will fall below the \$20,000
22 threshold stated above, then such taxpayer may petition the
23 Department for a change in such taxpayer's reporting status.
24 The Department shall change such taxpayer's reporting status
25 unless it finds that such change is seasonal in nature and not
26 likely to be long term. Quarter monthly payment status shall

1 be determined under this paragraph as if the rate reduction to
2 0% in Public Act 102-700 ~~this amendatory Act of the 102nd~~
3 ~~General Assembly~~ 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) had not occurred. For quarter monthly
8 payments due under this paragraph on or after July 1, 2023 and
9 through June 30, 2024, "25% of the taxpayer's liability for
10 the same calendar month of the preceding year" shall be
11 determined as if the rate reduction to 0% in Public Act 102-700
12 ~~this amendatory Act of the 102nd General Assembly~~ had not
13 occurred. Quarter monthly payment status shall be determined
14 under this paragraph as if the rate reduction to 1.25% in
15 Public Act 102-700 ~~this amendatory Act of the 102nd General~~
16 ~~Assembly~~ on sales tax holiday items had not occurred. For
17 quarter monthly payments due on or after July 1, 2023 and
18 through June 30, 2024, "25% of the taxpayer's liability for
19 the same calendar month of the preceding year" shall be
20 determined as if the rate reduction to 1.25% in Public Act
21 102-700 ~~this amendatory Act of the 102nd General Assembly~~ on
22 sales tax holiday items had not occurred. If any such quarter
23 monthly payment is not paid at the time or in the amount
24 required by this Section, then the taxpayer shall be liable
25 for penalties and interest on the difference between the
26 minimum amount due as a payment and the amount of such quarter

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

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

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

18 The provisions of this paragraph apply on and after
19 October 1, 2001. Without regard to whether a taxpayer is
20 required to make quarter monthly payments as specified above,
21 any taxpayer who is required by Section 2d of this Act to
22 collect and remit prepaid taxes and has collected prepaid
23 taxes that average in excess of \$20,000 per month during the
24 preceding 4 complete calendar quarters shall file a return
25 with the Department as required by Section 2f and shall make
26 payments to the Department on or before the 7th, 15th, 22nd and

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

22 If any payment provided for in this Section exceeds the
23 taxpayer's liabilities under this Act, the Use Tax Act, the
24 Service Occupation Tax Act and the Service Use Tax Act, as
25 shown on an original monthly return, the Department shall, if
26 requested by the taxpayer, issue to the taxpayer a credit

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

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

23 Beginning January 1, 1990, each month the Department shall
24 pay into the Local Government Tax Fund, a special fund in the
25 State treasury which is hereby created, the net revenue
26 realized for the preceding month from the 1% tax imposed under

1 this Act.

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

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

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

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

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

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

1 been taxed at a rate of 1% prior to September 1, 2009 but that
2 are now taxed at 6.25%.

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

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

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

6 Beginning on January 1, 2024, each month the Department
7 shall pay into the Fire Prevention Fund 50% of the net revenue
8 realized for the preceding month from the tax imposed on the
9 selling price of D.O.T. Class C common fireworks.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 and closing inventories of such goods for such year, costs of
2 goods used from stock or taken from stock and given away by the
3 retailer during such year, payroll information of the
4 retailer's business during such year and any additional
5 reasonable information which the Department deems would be
6 helpful in determining the accuracy of the monthly, quarterly
7 or annual returns filed by such retailer as provided for in
8 this Section.

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

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

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

22 The chief executive officer, proprietor, owner or highest
23 ranking manager shall sign the annual return to certify the
24 accuracy of the information contained therein. Any person who
25 willfully signs the annual return containing false or
26 inaccurate information shall be guilty of perjury and punished

1 accordingly. The annual return form prescribed by the
2 Department shall include a warning that the person signing the
3 return may be liable for perjury.

4 The provisions of this Section concerning the filing of an
5 annual information return do not apply to a retailer who is not
6 required to file an income tax return with the United States
7 Government.

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

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

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

26 Any person who promotes, organizes, provides retail

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

17 Any person engaged in the business of selling tangible
18 personal property at retail as a concessionaire or other type
19 of seller at the Illinois State Fair, county fairs, art shows,
20 flea markets and similar exhibitions or events, or any
21 transient merchants, as defined by Section 2 of the Transient
22 Merchant Act of 1987, may be required to make a daily report of
23 the amount of such sales to the Department and to make a daily
24 payment of the full amount of tax due. The Department shall
25 impose this requirement when it finds that there is a
26 significant risk of loss of revenue to the State at such an

1 exhibition or event. Such a finding shall be based on evidence
2 that a substantial number of concessionaires or other sellers
3 who are not residents of Illinois will be engaging in the
4 business of selling tangible personal property at retail at
5 the exhibition or event, or other evidence of a significant
6 risk of loss of revenue to the State. The Department shall
7 notify concessionaires and other sellers affected by the
8 imposition of this requirement. In the absence of notification
9 by the Department, the concessionaires and other sellers shall
10 file their returns as otherwise required in this Section.

11 (Source: P.A. 101-10, Article 15, Section 15-25, eff. 6-5-19;
12 101-10, Article 25, Section 25-120, eff. 6-5-19; 101-27, eff.
13 6-25-19; 101-32, eff. 6-28-19; 101-604, eff. 12-13-19;
14 101-636, eff. 6-10-20; 102-634, eff. 8-27-21; 102-700, Article
15 60, Section 60-30, eff. 4-19-22; 102-700, Article 65, Section
16 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff.
17 1-1-23; revised 12-13-22.)

18 Section 25. The Pyrotechnic Use Act is amended by changing
19 Sections 2 and 2.2 as follows:

20 (425 ILCS 35/2) (from Ch. 127 1/2, par. 128)

21 Sec. 2. Possession, sale, and use of fireworks. Except for
22 D.O.T. Class C common fireworks and as otherwise ~~as~~
23 ~~hereinafter~~ provided in this Act it shall be unlawful for any
24 person, firm, co-partnership, or corporation to knowingly

1 possess, offer for sale, expose for sale, sell at retail, or
2 use or explode any display fireworks, flame effects, or
3 consumer fireworks; provided that city councils in cities, the
4 president and board of trustees in villages and incorporated
5 towns, and outside the corporate limits of cities, villages
6 and incorporated towns, the county board, shall have power to
7 adopt reasonable rules and regulations for the granting of
8 permits for pyrotechnic and consumer displays. D.O.T. Class C
9 common fireworks may be purchased only by individuals over the
10 age of 18.

11 "D.O.T. Class C common fireworks" means all articles of
12 fireworks as are now or hereafter classified as D.O.T. Class C
13 common fireworks in the regulations of the United States
14 Department of Transportation for transportation of explosive
15 and other dangerous articles.

16 (Source: P.A. 93-263, eff. 7-22-03; 94-658, eff. 1-1-06.)

17 (425 ILCS 35/2.2)

18 Sec. 2.2. Private use. ~~Consumer displays.~~ Fireworks
19 may be discharged only by individuals over the age of 18.

20 ~~Each consumer display shall be handled by a competent~~
21 ~~individual who has received training from a consumer fireworks~~
22 ~~training class approved by the Office of the State Fire~~
23 ~~Marshal. Applications for consumer display permits shall be~~
24 ~~made in writing at least 15 days in advance of the date of the~~
25 ~~display, unless agreed to otherwise by the local jurisdiction~~

1 ~~issuing the permit and the fire chief of the jurisdiction in~~
2 ~~which the display will occur. After a permit has been granted,~~
3 ~~sales, possession, use, and distribution of consumer fireworks~~
4 ~~for display shall be lawful for that purpose only. No permit~~
5 ~~granted hereunder shall be transferable.~~

6 ~~Permits may be granted hereunder to any adult individual~~
7 ~~applying for a permit who provides proof that he or she has~~
8 ~~received the requisite training. The local jurisdiction~~
9 ~~issuing the permit is authorized to conduct a criminal~~
10 ~~background check of the applicant as a condition of issuing a~~
11 ~~permit.~~

12 ~~A permit shall be issued only after inspection of the~~
13 ~~display site by the fire chief providing fire protection~~
14 ~~coverage to the area of display, or his or her designee, to~~
15 ~~determine that the display is in full compliance with the~~
16 ~~rules adopted by the State Fire Marshal. Nothing in this~~
17 ~~Section shall prohibit the issuer of a permit from adopting~~
18 ~~more stringent rules.~~

19 (Source: P.A. 94-658, eff. 1-1-06.)

20 Section 99. Effective date. This Act takes effect upon
21 becoming law, except that Section 25 takes effect on January
22 1, 2024.