



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB2734

Introduced 1/12/2024, by Sen. Adriane Johnson

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

Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that, on and after July 1, 2024, each month the Department of Revenue shall pay into the State Aviation Program Fund 25% (currently, 20%) of the net revenue realized for the preceding month from the tax imposed on the selling price of aviation fuel. Effective immediately.

LRB103 36066 HLH 66153 b

1 AN ACT concerning revenue.

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

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

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

7 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
8 and trailers that are required to be registered with an agency
9 of this State, each retailer required or authorized to collect
10 the tax imposed by this Act shall pay to the Department the
11 amount of such tax (except as otherwise provided) at the time
12 when he is required to file his return for the period during
13 which such tax was collected, less a discount of 2.1% prior to
14 January 1, 1990, and 1.75% on and after January 1, 1990, 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. The discount under this
23 Section is not allowed for the 1.25% portion of taxes paid on

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

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

1 each tax return period, only the tax applicable to that part of
2 the selling price actually received during such tax return
3 period.

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

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

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

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

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

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

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

6 5. The amount of tax due;

7 5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

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

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

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

20 Before October 1, 2000, if the taxpayer's average monthly
21 tax liability to the Department under this Act, the Retailers'
22 Occupation Tax Act, the Service Occupation Tax Act, the
23 Service Use Tax Act was \$10,000 or more during the preceding 4
24 complete calendar quarters, he shall file a return with the
25 Department each month by the 20th day of the month next
26 following the month during which such tax liability is

1 incurred and shall make payments to the Department on or
2 before the 7th, 15th, 22nd and last day of the month during
3 which such liability is incurred. On and after October 1,
4 2000, if the taxpayer's average monthly tax liability to the
5 Department under this Act, the Retailers' Occupation Tax Act,
6 the Service Occupation Tax Act, and the Service Use Tax Act was
7 \$20,000 or more during the preceding 4 complete calendar
8 quarters, he shall file a return with the Department each
9 month by the 20th day of the month next following the month
10 during which such tax liability is incurred and shall make
11 payment to the Department on or before the 7th, 15th, 22nd and
12 last day of the month during which such liability is incurred.
13 If the month during which such tax liability is incurred began
14 prior to January 1, 1985, each payment shall be in an amount
15 equal to 1/4 of the taxpayer's actual liability for the month
16 or an amount set by the Department not to exceed 1/4 of the
17 average monthly liability of the taxpayer to the Department
18 for the preceding 4 complete calendar quarters (excluding the
19 month of highest liability and the month of lowest liability
20 in such 4 quarter period). If the month during which such tax
21 liability is incurred begins on or after January 1, 1985, and
22 prior to January 1, 1987, each payment shall be in an amount
23 equal to 22.5% of the taxpayer's actual liability for the
24 month or 27.5% of the taxpayer's liability for the same
25 calendar month of the preceding year. If the month during
26 which such tax liability is incurred begins on or after

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

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

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

1 quarter monthly payment amount and quarter monthly payment
2 dates for taxpayers who file on other than a calendar monthly
3 basis.

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

1 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall
2 be reduced by 2.1% or 1.75% of the difference between the
3 credit taken and that actually due, and the taxpayer shall be
4 liable for penalties and interest on such difference.

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

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

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

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

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

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

1 3-2 of the Boat Registration and Safety Act, a personal
2 watercraft, or any boat equipped with an inboard motor.

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

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

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

14 The transaction reporting return in the case of watercraft
15 and aircraft must show the name and address of the seller; the
16 name and address of the purchaser; the amount of the selling
17 price including the amount allowed by the retailer for
18 traded-in property, if any; the amount allowed by the retailer
19 for the traded-in tangible personal property, if any, to the
20 extent to which Section 2 of this Act allows an exemption for
21 the value of traded-in property; the balance payable after
22 deducting such trade-in allowance from the total selling
23 price; the amount of tax due from the retailer with respect to
24 such transaction; the amount of tax collected from the
25 purchaser by the retailer on such transaction (or satisfactory
26 evidence that such tax is not due in that particular instance,

1 if that is claimed to be the fact); the place and date of the
2 sale, a sufficient identification of the property sold, and
3 such other information as the Department may reasonably
4 require.

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

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

1 support of such purchaser's application for an Illinois
2 certificate or other evidence of title or registration to such
3 tangible personal property.

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

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

1 the tax directly to the Department, he shall pay the tax in the
2 same amount and in the same form in which it would be remitted
3 if the tax had been remitted to the Department by the retailer.

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

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

1 return.

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

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

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

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

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

1 fund in the State Treasury, 20% of the net revenue realized for
2 the preceding month from the 6.25% general rate on the selling
3 price of tangible personal property, other than (i) tangible
4 personal property which is purchased outside Illinois at
5 retail from a retailer and which is titled or registered by an
6 agency of this State's government and (ii) aviation fuel sold
7 on or after December 1, 2019. This exception for aviation fuel
8 only 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 For aviation fuel sold on or after December 1, 2019 and
11 before July 1, 2024, each month the Department shall pay into
12 the State Aviation Program Fund 20% of the net revenue
13 realized for the preceding month from the 6.25% general rate
14 on the selling price of aviation fuel, less an amount
15 estimated by the Department to be required for refunds of the
16 20% portion of the tax on aviation fuel under this Act, which
17 amount shall be deposited into the Aviation Fuel Sales Tax
18 Refund Fund. For aviation fuel sold on or after July 1, 2024,
19 each month the Department shall pay into the State Aviation
20 Program Fund 25% of the net revenue realized for the preceding
21 month from the 6.25% general rate on the selling price of
22 aviation fuel, less an amount estimated by the Department to
23 be required for refunds of the 20% or 25% portion of the tax on
24 aviation fuel under this Act, as applicable, which amount
25 shall be deposited into the Aviation Fuel Sales Tax Refund
26 Fund. The Department shall only pay moneys into the State

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

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

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

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

1 are now taxed at 6.25%.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- 19 1. The name of the seller;
- 20 2. The address of the principal place of business from
21 which he engages in business as a serviceman in this
22 State;
- 23 3. The total amount of taxable receipts received by
24 him during the preceding calendar month, including
25 receipts from charge and time sales, but less all
26 deductions allowed by law;

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

3 5. The amount of tax due;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

15 For aviation fuel sold on or after December 1, 2019 and
16 before July 1, 2024, each month the Department shall pay into
17 the State Aviation Program Fund 20% of the net revenue
18 realized for the preceding month from the 6.25% general rate
19 on the selling price of aviation fuel, less an amount
20 estimated by the Department to be required for refunds of the
21 20% portion of the tax on aviation fuel under this Act, which
22 amount shall be deposited into the Aviation Fuel Sales Tax
23 Refund Fund. For aviation fuel sold on or after July 1, 2024,
24 each month the Department shall pay into the State Aviation
25 Program Fund 25% of the net revenue realized for the preceding
26 month from the 6.25% general rate on the selling price of

1 aviation fuel, less an amount estimated by the Department to
2 be required for refunds of the 20% or 25% portion of the tax on
3 aviation fuel under this Act, as applicable, which amount
4 shall be deposited into the Aviation Fuel Sales Tax Refund
5 Fund. The Department shall only pay moneys into the State
6 Aviation Program Fund and the Aviation Fuel Sales Tax Refund
7 Fund under this Act for so long as the revenue use requirements
8 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the
9 State.

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

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

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

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

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

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

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

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

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

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

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

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

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

9 and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 estimated to represent 80% of the net revenue realized from
2 the taxes imposed on motor fuel and gasohol. As used in this
3 paragraph "motor fuel" has the meaning given to that term in
4 Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the
5 meaning given 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
8 General Revenue Fund of the State Treasury and 25% shall be
9 reserved in a special account and used only for the transfer to
10 the Common School Fund as part of the monthly transfer from the
11 General Revenue Fund in accordance with Section 8a of the
12 State Finance Act.

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

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

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

25 Section 15. The Service Occupation Tax Act is amended by

1 changing Section 9 as follows:

2 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

3 Sec. 9. Each serviceman required or authorized to collect
4 the tax herein imposed shall pay to the Department the amount
5 of such tax at the time when he is required to file his return
6 for the period during which such tax was collectible, less a
7 discount of 2.1% prior to January 1, 1990, and 1.75% on and
8 after January 1, 1990, or \$5 per calendar year, whichever is
9 greater, which is allowed to reimburse the serviceman for
10 expenses incurred in collecting the tax, keeping records,
11 preparing and filing returns, remitting the tax, and supplying
12 data to the Department on request. When determining the
13 discount allowed under this Section, servicemen shall include
14 the amount of tax that would have been due at the 1% rate but
15 for the 0% rate imposed under Public Act 102-700 ~~this~~
16 ~~amendatory Act of the 102nd General Assembly~~. The discount
17 under this Section is not allowed for the 1.25% portion of
18 taxes paid on aviation fuel that is subject to the revenue use
19 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The
20 discount allowed under this Section is allowed only for
21 returns that are filed in the manner required by this Act. The
22 Department may disallow the discount for servicemen whose
23 certificate of registration is revoked at the time the return
24 is filed, but only if the Department's decision to revoke the
25 certificate of registration has become final.

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

9 Except as provided hereinafter in this Section, on or
10 before the twentieth day of each calendar month, such
11 serviceman shall file a return for the preceding calendar
12 month in accordance with reasonable rules and regulations to
13 be promulgated by the Department of Revenue. Such return shall
14 be filed on a form prescribed by the Department and shall
15 contain such information as the Department may reasonably
16 require. The return shall include the gross receipts which
17 were received during the preceding calendar month or quarter
18 on the following items upon which tax would have been due but
19 for the 0% rate imposed under Public Act 102-700 ~~this~~
20 ~~amendatory Act of the 102nd General Assembly~~: (i) food for
21 human consumption that is to be consumed off the premises
22 where it is sold (other than alcoholic beverages, food
23 consisting of or infused with adult use cannabis, soft drinks,
24 and food that has been prepared for immediate consumption);
25 and (ii) food prepared for immediate consumption and
26 transferred incident to a sale of service subject to this Act

1 or the Service Use Tax Act by an entity licensed under the
2 Hospital Licensing Act, the Nursing Home Care Act, the
3 Assisted Living and Shared Housing Act, the ID/DD Community
4 Care Act, the MC/DD Act, the Specialized Mental Health
5 Rehabilitation Act of 2013, or the Child Care Act of 1969, or
6 an entity that holds a permit issued pursuant to the Life Care
7 Facilities Act. The return shall also include the amount of
8 tax that would have been due on the items listed in the
9 previous sentence but for the 0% rate imposed under Public Act
10 102-700 ~~this amendatory Act of the 102nd General Assembly.~~

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

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

- 25 1. The name of the seller;
26 2. The address of the principal place of business from

1 which he engages in business as a serviceman in this
2 State;

3 3. The total amount of taxable receipts received by
4 him during the preceding calendar month, including
5 receipts from charge and time sales, but less all
6 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 serviceman required or authorized to collect the tax
14 herein imposed on aviation fuel acquired as an incident to the
15 purchase of a service in this State during the preceding
16 calendar month shall, instead of reporting and paying tax as
17 otherwise required by this Section, report and pay such tax on
18 a separate aviation fuel tax return. The requirements related
19 to the return shall be as otherwise provided in this Section.
20 Notwithstanding any other provisions of this Act to the
21 contrary, servicemen transferring aviation fuel incident to
22 sales of service shall file all aviation fuel tax returns and
23 shall make all aviation fuel tax payments by electronic means
24 in the manner and form required by the Department. For
25 purposes of this Section, "aviation fuel" means jet fuel and
26 aviation gasoline.

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

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

10 Prior to October 1, 2003, and on and after September 1,
11 2004 a serviceman may accept a Manufacturer's Purchase Credit
12 certification from a purchaser in satisfaction of Service Use
13 Tax as provided in Section 3-70 of the Service Use Tax Act if
14 the purchaser provides the appropriate documentation as
15 required by Section 3-70 of the Service Use Tax Act. A
16 Manufacturer's Purchase Credit certification, accepted prior
17 to October 1, 2003 or on or after September 1, 2004 by a
18 serviceman as provided in Section 3-70 of the Service Use Tax
19 Act, may be used by that serviceman to satisfy Service
20 Occupation Tax liability in the amount claimed in the
21 certification, not to exceed 6.25% of the receipts subject to
22 tax from a qualifying purchase. A Manufacturer's Purchase
23 Credit reported on any original or amended return filed under
24 this Act after October 20, 2003 for reporting periods prior to
25 September 1, 2004 shall be disallowed. Manufacturer's Purchase
26 Credit reported on annual returns due on or after January 1,

1 2005 will be disallowed for periods prior to September 1,
2 2004. No Manufacturer's Purchase Credit may be used after
3 September 30, 2003 through August 31, 2004 to satisfy any tax
4 liability imposed under this Act, including any audit
5 liability.

6 Beginning on July 1, 2023 and through December 31, 2032, a
7 serviceman may accept a Sustainable Aviation Fuel Purchase
8 Credit certification from an air common carrier-purchaser in
9 satisfaction of Service Use Tax as provided in Section 3-72 of
10 the Service Use Tax Act if the purchaser provides the
11 appropriate documentation as required by Section 3-72 of the
12 Service Use Tax Act. A Sustainable Aviation Fuel Purchase
13 Credit certification accepted by a serviceman in accordance
14 with this paragraph may be used by that serviceman to satisfy
15 service occupation tax liability (but not in satisfaction of
16 penalty or interest) in the amount claimed in the
17 certification, not to exceed 6.25% of the receipts subject to
18 tax from a sale of aviation fuel. In addition, for a sale of
19 aviation fuel to qualify to earn the Sustainable Aviation Fuel
20 Purchase Credit, servicemen must retain in their books and
21 records a certification from the producer of the aviation fuel
22 that the aviation fuel sold by the serviceman and for which a
23 sustainable aviation fuel purchase credit was earned meets the
24 definition of sustainable aviation fuel under Section 3-72 of
25 the Service Use Tax Act. The documentation must include detail
26 sufficient for the Department to determine the number of

1 gallons of sustainable aviation fuel sold.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

19 Beginning January 1, 1990, each month the Department shall
20 pay into the County and Mass Transit District Fund 4% of the
21 revenue realized for the preceding month from the 6.25%
22 general rate on sales 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 Beginning August 1, 2000, each month the Department shall
2 pay into the County and Mass Transit District Fund 20% of the
3 net revenue realized for the preceding month from the 1.25%
4 rate on the selling price of motor fuel and gasohol.

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

13 For aviation fuel sold on or after December 1, 2019 and
14 before July 1, 2024, each month the Department shall pay into
15 the State Aviation Program Fund 20% of the net revenue
16 realized for the preceding month from the 6.25% general rate
17 on the selling price of aviation fuel, less an amount
18 estimated by the Department to be required for refunds of the
19 20% portion of the tax on aviation fuel under this Act, which
20 amount shall be deposited into the Aviation Fuel Sales Tax
21 Refund Fund. For aviation fuel sold on or after July 1, 2024,
22 each month the Department shall pay into the State Aviation
23 Program Fund 25% of the net revenue realized for the preceding
24 month from the 6.25% general rate on the selling price of
25 aviation fuel, less an amount estimated by the Department to
26 be required for refunds of the 20% or 25% portion of the tax on

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

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

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

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

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

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

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

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

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

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

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

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

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

7 and

8 each fiscal year

9 thereafter that bonds

10 are outstanding under

11 Section 13.2 of the

12 Metropolitan Pier and

13 Exposition Authority Act,

14 but not after fiscal year 2060.

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

1 Deposit", has been deposited.

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

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

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

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

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

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

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

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

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

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

1 Road Fund the amount estimated to represent 32% of the net
2 revenue realized from the taxes imposed on motor fuel and
3 gasohol. Beginning July 1, 2023 and until July 1, 2024,
4 subject to the payment of amounts into the County and Mass
5 Transit District Fund, the Local Government Tax Fund, the
6 Build Illinois Fund, the McCormick Place Expansion Project
7 Fund, the Illinois Tax Increment Fund, and the Tax Compliance
8 and Administration Fund as provided in this Section, the
9 Department shall pay each month into the Road Fund the amount
10 estimated to represent 48% of the net revenue realized from
11 the taxes imposed on motor fuel and gasohol. Beginning July 1,
12 2024 and until July 1, 2025, subject to the payment of amounts
13 into the County and Mass Transit District Fund, the Local
14 Government Tax Fund, the Build Illinois Fund, the McCormick
15 Place Expansion Project Fund, the Illinois Tax Increment Fund,
16 and the Tax Compliance and Administration Fund as provided in
17 this Section, the Department shall pay each month into the
18 Road Fund the amount estimated to represent 64% of the net
19 revenue realized from the taxes imposed on motor fuel and
20 gasohol. Beginning on July 1, 2025, subject to the payment of
21 amounts into the County and Mass Transit District Fund, the
22 Local Government Tax Fund, the Build Illinois Fund, the
23 McCormick Place Expansion Project Fund, the Illinois Tax
24 Increment Fund, and the Tax Compliance and Administration Fund
25 as provided in this Section, the Department shall pay each
26 month into the Road Fund the amount estimated to represent 80%

1 of the net revenue realized from the taxes imposed on motor
2 fuel and gasohol. As used in this paragraph "motor fuel" has
3 the meaning given to that term in Section 1.1 of the Motor Fuel
4 Tax Law, and "gasohol" has the meaning given to that term in
5 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% shall be paid into the General
8 Revenue Fund of the State treasury ~~Treasury~~ and 25% shall be
9 reserved in a special account and used only for the transfer to
10 the Common School Fund as part of the monthly transfer from the
11 General Revenue Fund in accordance with Section 8a of the
12 State Finance Act.

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

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

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

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

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

24 The chief executive officer, proprietor, owner, or highest
25 ranking manager shall sign the annual return to certify the
26 accuracy of the information contained therein. Any person who

1 willfully signs the annual return containing false or
2 inaccurate information shall be guilty of perjury and punished
3 accordingly. The annual return form prescribed by the
4 Department shall include a warning that the person signing the
5 return may be liable for perjury.

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

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

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

21 For greater simplicity of administration, it shall be
22 permissible for manufacturers, importers and wholesalers whose
23 products are sold by numerous servicemen in Illinois, and who
24 wish to do so, to assume the responsibility for accounting and
25 paying to the Department all tax accruing under this Act with
26 respect to such sales, if the servicemen who are affected do

1 not make written objection to the Department to this
2 arrangement.

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

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

7 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

13 1. The name of the seller;

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

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

24 4. Total amount received by him during the preceding

1 calendar month or quarter on charge and time sales of
2 tangible personal property, and from services furnished,
3 by him prior to the month or quarter for which the return
4 is filed;

5 5. Deductions allowed by law;

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

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

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

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~~7~~ 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 Beginning on July 1, 2023 and through December 31, 2032, a
22 retailer may accept a Sustainable Aviation Fuel Purchase
23 Credit certification from an air common carrier-purchaser in
24 satisfaction of Use Tax on aviation fuel as provided in
25 Section 3-87 of the Use Tax Act if the purchaser provides the
26 appropriate documentation as required by Section 3-87 of the

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

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 2 ~~two~~ months of each calendar quarter, on or
23 before the twentieth day of the following calendar month,
24 stating:

- 25 1. The name of the seller;
- 26 2. The address of the principal place of business from

1 which he engages in the business of selling tangible
2 personal property at retail in this State;

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

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

10 5. The amount of tax due; and

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

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

25 Beginning on October 1, 2003, any person who is not a
26 licensed distributor, importing distributor, or manufacturer,

1 as defined in the Liquor Control Act of 1934, but is engaged in
2 the business of selling, at retail, alcoholic liquor shall
3 file a statement with the Department of Revenue, in a format
4 and at a time prescribed by the Department, showing the total
5 amount paid for alcoholic liquor purchased during the
6 preceding month and such other information as is reasonably
7 required by the Department. The Department may adopt rules to
8 require that this statement be filed in an electronic or
9 telephonic format. Such rules may provide for exceptions from
10 the filing requirements of this paragraph. For the purposes of
11 this paragraph, the term "alcoholic liquor" shall have the
12 meaning prescribed in the Liquor Control Act of 1934.

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

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

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

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

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

1 funds transfer. Beginning October 1, 1994, a taxpayer who has
2 an average monthly tax liability of \$100,000 or more shall
3 make all payments required by rules of the Department by
4 electronic funds transfer. Beginning October 1, 1995, a
5 taxpayer who has an average monthly tax liability of \$50,000
6 or more shall make all payments required by rules of the
7 Department by electronic funds transfer. Beginning October 1,
8 2000, a taxpayer who has an annual tax liability of \$200,000 or
9 more shall make all payments required by rules of the
10 Department by electronic funds transfer. The term "annual tax
11 liability" shall be the sum of the taxpayer's liabilities
12 under this Act, and under all other State and local occupation
13 and use tax laws administered by the Department, for the
14 immediately preceding calendar year. The term "average monthly
15 tax liability" shall be the sum of the taxpayer's liabilities
16 under this Act, and under all other State and local occupation
17 and use tax laws administered by the Department, for the
18 immediately preceding calendar year 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 Any amount which is required to be shown or reported on any
13 return or other document under this Act shall, if such amount
14 is not a whole-dollar amount, be increased to the nearest
15 whole-dollar amount in any case where the fractional part of a
16 dollar is 50 cents or more, and decreased to the nearest
17 whole-dollar amount where the fractional part of a dollar is
18 less than 50 cents.

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

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

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

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

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

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

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

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

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

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

22 The transaction reporting return, in the case of motor
23 vehicles or trailers that are required to be registered with
24 an agency of this State, shall be the same document as the
25 Uniform Invoice referred to in Section 5-402 of the Illinois
26 Vehicle Code and must show the name and address of the seller;

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

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

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

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

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

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

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

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

1 credited by the Department to the proper retailer's account
2 with the Department, but without the 2.1% or 1.75% discount
3 provided for in this Section being allowed. When the user pays
4 the tax directly to the Department, he shall pay the tax in the
5 same amount and in the same form in which it would be remitted
6 if the tax had been remitted to the Department by the retailer.

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

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

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

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

1 on and after January 1, 1990, or \$5 per calendar year,
2 whichever is greater, which is allowed to reimburse the
3 retailer for the expenses incurred in keeping records,
4 preparing and filing returns, remitting the tax and supplying
5 data to the Department on request. On and after January 1,
6 2021, a certified service provider, as defined in the Leveling
7 the Playing Field for Illinois Retail Act, filing the return
8 under this Section on behalf of a remote retailer shall, at the
9 time of such return, pay to the Department the amount of tax
10 imposed by this Act less a discount of 1.75%. A remote retailer
11 using a certified service provider to file a return on its
12 behalf, as provided in the Leveling the Playing Field for
13 Illinois Retail Act, is not eligible for the discount. When
14 determining the discount allowed under this Section, retailers
15 shall include the amount of tax that would have been due at the
16 1% rate but for the 0% rate imposed under Public Act 102-700.
17 When determining the discount allowed under this Section,
18 retailers shall include the amount of tax that would have been
19 due at the 6.25% rate but for the 1.25% rate imposed on sales
20 tax holiday items under Public Act 102-700. The discount under
21 this Section is not allowed for the 1.25% portion of taxes paid
22 on aviation fuel that is subject to the revenue use
23 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. Any
24 prepayment made pursuant to Section 2d of this Act shall be
25 included in the amount on which such 2.1% or 1.75% discount is
26 computed. In the case of retailers who report and pay the tax

1 on a transaction by transaction basis, as provided in this
2 Section, such discount shall be taken with each such tax
3 remittance instead of when such retailer files his periodic
4 return. The discount allowed under this Section is allowed
5 only for returns that are filed in the manner required by this
6 Act. The Department may disallow the discount for retailers
7 whose certificate of registration is revoked at the time the
8 return is filed, but only if the Department's decision to
9 revoke the certificate of registration has become final.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

20 For aviation fuel sold on or after December 1, 2019 and
21 before July 1, 2024, each month the Department shall pay into
22 the State Aviation Program Fund 20% of the net revenue
23 realized for the preceding month from the 6.25% general rate
24 on the selling price of aviation fuel, less an amount
25 estimated by the Department to be required for refunds of the
26 20% portion of the tax on aviation fuel under this Act, which

1 amount shall be deposited into the Aviation Fuel Sales Tax
2 Refund Fund. For aviation fuel sold on or after July 1, 2024,
3 each month the Department shall pay into the State Aviation
4 Program Fund 25% of the net revenue realized for the preceding
5 month from the 6.25% general rate on the selling price of
6 aviation fuel, less an amount estimated by the Department to
7 be required for refunds of the 20% or 25% portion of the tax on
8 aviation fuel under this Act, as applicable, which amount
9 shall be deposited into the Aviation Fuel Sales Tax Refund
10 Fund. The Department shall only pay moneys into the State
11 Aviation Program Fund and the Aviation Fuel Sales Tax Refund
12 Fund under this Act for so long as the revenue use requirements
13 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the
14 State.

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

24 Beginning October 1, 2009, each month the Department shall
25 pay into the Capital Projects Fund an amount that is equal to
26 an amount estimated by the Department to represent 80% of the

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

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

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

1 into the fund, excluding payments made pursuant to this
2 paragraph.

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

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

1 below for fiscal years 1986 through 1993:

2	Fiscal Year	Annual Specified Amount
3	1986	\$54,800,000
4	1987	\$76,650,000
5	1988	\$80,480,000
6	1989	\$88,510,000
7	1990	\$115,330,000
8	1991	\$145,470,000
9	1992	\$182,730,000
10	1993	\$206,520,000;

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

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

1 clause (b) of the first sentence of this paragraph and shall
 2 reduce the amount otherwise payable for such fiscal year
 3 pursuant to that clause (b). 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 sums designated as "Total Deposit", shall be
 15 deposited in the aggregate from collections under Section 9 of
 16 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
 17 9 of the Service Occupation Tax Act, and Section 3 of the
 18 Retailers' Occupation Tax Act into the McCormick Place
 19 Expansion Project Fund in the specified fiscal years.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

20 The Department may, upon separate written notice to a
21 taxpayer, require the taxpayer to prepare and file with the
22 Department on a form prescribed by the Department within not
23 less than 60 days after receipt of the notice an annual
24 information return for the tax year specified in the notice.
25 Such annual return to the Department shall include a statement
26 of gross receipts as shown by the retailer's last federal

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

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

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

1 any other penalty provided for in this Act.

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

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

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

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

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

1 overpayment of liability.

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

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

26 Any person engaged in the business of selling tangible

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

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

25 Section 99. Effective date. This Act takes effect upon
26 becoming law.