



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB3699

Introduced 2/9/2024, by Sen. Christopher Belt

SYNOPSIS AS INTRODUCED:

30 ILCS 105/6z-20.1	
30 ILCS 105/6z-20.3	
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 State Finance Act. In provisions concerning the State Aviation Program Fund, provides that grant moneys in excess of \$30,000,000 shall be distributed by the Department of Transportation to airports for capital development purposes for projects identified on Transportation Improvement Plans submitted by airports on a discretionary basis by the Illinois Division of Aeronautics. Makes changes concerning the transfer of surplus moneys from the Aviation Fuel Sales Tax Refund Fund to the State Aviation Program Fund and the General Revenue Fund. Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Makes changes concerning the distribution of proceeds from sales of aviation fuel

LRB103 37902 HLH 68034 b

1 AN ACT concerning finance.

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

4 Section 5. The State Finance Act is amended by changing
5 Sections 6z-20.1 and 6z-20.3 as follows:

6 (30 ILCS 105/6z-20.1)

7 Sec. 6z-20.1. The State Aviation Program Fund and the
8 Sound-Reducing Windows and Doors Replacement Fund.

9 (a) The State Aviation Program Fund is created in the
10 State Treasury. Moneys in the Fund shall be used by the
11 Department of Transportation for the purposes of administering
12 a State Aviation Program. Subject to appropriation, the moneys
13 shall be used for the purpose of distributing grants to units
14 of local government to be used for airport-related purposes.
15 The first \$30,000,000 of grants ~~Grants~~ to units of local
16 government from the Fund shall be distributed proportionately
17 based on equal part enplanements, total cargo, and airport
18 operations. Airport operations shall be measured based on 12
19 calendar months of actual air traffic movements at towered
20 airports and through Terminal Area Forecast (TAF) data
21 published by the Federal Aviation Administration (FAA) for
22 non-towered airports. With regard to enplanements that occur
23 within a municipality with a population of over 500,000,

1 grants shall be distributed only to the municipality. Grant
2 moneys in excess of \$30,000,000 shall be distributed by the
3 Department of Transportation to airports for capital
4 development purposes for projects identified on Transportation
5 Improvement Plans submitted by airports on a
6 discretionary-basis by the Illinois Division of Aeronautics.
7 Discretionary awards shall align with the then established
8 State-local airport capital program.

9 (b) For grants to a unit of government other than a
10 municipality with a population of more than 500,000,
11 "airport-related purposes" means the capital or operating
12 costs of: (1) an airport; (2) a local airport system; or (3)
13 any other local facility that is owned or operated by the
14 person or entity that owns or operates the airport that is
15 directly and substantially related to the air transportation
16 of passengers or property as provided in 49 U.S.C. 47133,
17 including (i) the replacement of sound-reducing windows and
18 doors installed under the Residential Sound Insulation Program
19 and (ii) in-home air quality monitoring testing in residences
20 in which windows or doors were installed under the Residential
21 Sound Insulation Program.

22 (c) For grants to a municipality with a population of more
23 than 500,000, "airport-related purposes" means the capital
24 costs of: (1) an airport; (2) a local airport system; or (3)
25 any other local facility that (i) is owned or operated by a
26 person or entity that owns or operates an airport and (ii) is

1 directly and substantially related to the air transportation
2 of passengers or property, as provided in 49 U.S.C. 47133. For
3 grants to a municipality with a population of more than
4 500,000, "airport-related purposes" also means costs,
5 including administrative costs, associated with the
6 replacement of sound-reducing windows and doors installed
7 under the Residential Sound Insulation Program.

8 (d) In each State fiscal year, \$9,500,000 attributable to
9 a municipality with a population of more than 500,000, as
10 provided in subsection (a) of this Section, shall be
11 transferred to the Sound-Reducing Windows and Doors
12 Replacement Fund, a special fund created in the State
13 Treasury. Subject to appropriation, the moneys in the Fund
14 shall be used solely for costs, including administrative
15 costs, associated with the mechanical repairs and the
16 replacement of sound-reducing windows and doors installed
17 under the Residential Sound Insulation Program. Any amounts
18 attributable to a municipality with a population of more than
19 500,000 in excess of \$7,500,000 in each State fiscal year
20 shall be distributed among the airports in that municipality
21 based on the same formula as prescribed in subsection (a) to be
22 used for airport-related purposes.

23 (Source: P.A. 103-8, eff. 7-1-23.)

24 (30 ILCS 105/6z-20.3)

25 Sec. 6z-20.3. The Aviation Fuel Sales Tax Refund Fund.

1 (a) The Aviation Fuel Sales Tax Refund Fund is hereby
2 created as a special fund in the State Treasury. Moneys in the
3 Aviation Fuel Sales Tax Refund Fund shall be used by the
4 Department of Revenue to pay refunds of Use Tax, Service Use
5 Tax, Service Occupation Tax, and Retailers' Occupation Tax
6 paid on aviation fuel in the manner provided in Section 19 of
7 the Use Tax Act, Section 17 of the Service Use Tax Act, Section
8 17 of the Service Occupation Tax Act, and Section 6 of the
9 Retailers' Occupation Tax Act.

10 (b) Moneys in the Aviation Fuel Sales Tax Refund Fund
11 shall be expended exclusively for the purpose of paying
12 refunds pursuant to this Section.

13 (c) The Director of Revenue shall order payment of refunds
14 under this Section from the Aviation Fuel Sales Tax Refund
15 Fund only to the extent that amounts collected pursuant to
16 Section 3 of the Retailers' Occupation Tax Act, Section 9 of
17 the Use Tax Act, Section 9 of the Service Occupation Tax Act,
18 and Section 9 of the Service Use Tax Act on aviation fuel have
19 been deposited and retained in the Fund.

20 As soon as possible after the end of each fiscal year
21 before Fiscal Year 2024, the Director of Revenue shall order
22 transferred and the State Treasurer and State Comptroller
23 shall transfer from the Aviation Fuel Sales Tax Refund Fund to
24 the State Aviation Program Fund 20% of any surplus remaining
25 as of the end of such fiscal year and shall transfer from the
26 Aviation Fuel Sales Tax Refund Fund to the General Revenue

1 Fund 80% of any surplus remaining as of the end of such fiscal
2 year. For Fiscal Year 2024, the Director of Revenue shall
3 order transferred and the State Treasurer and State
4 Comptroller shall transfer from the Aviation Fuel Sales Tax
5 Refund Fund to the State Aviation Program Fund 36% of any
6 surplus remaining as of the end of such fiscal year and shall
7 transfer from the Aviation Fuel Sales Tax Refund Fund to the
8 General Revenue Fund 64% of any surplus remaining as of the end
9 of such fiscal year. For Fiscal Year 2025, the Director of
10 Revenue shall order transferred and the State Treasurer and
11 State Comptroller shall transfer from the Aviation Fuel Sales
12 Tax Refund Fund to the State Aviation Program Fund 52% of any
13 surplus remaining as of the end of such fiscal year and shall
14 transfer from the Aviation Fuel Sales Tax Refund Fund to the
15 General Revenue Fund 48% of any surplus remaining as of the end
16 of such fiscal year. For Fiscal Year 2026, the Director of
17 Revenue shall order transferred and the State Treasurer and
18 State Comptroller shall transfer from the Aviation Fuel Sales
19 Tax Refund Fund to the State Aviation Program Fund 68% of any
20 surplus remaining as of the end of such fiscal year and shall
21 transfer from the Aviation Fuel Sales Tax Refund Fund to the
22 General Revenue Fund 32% of any surplus remaining as of the end
23 of such fiscal year. For Fiscal Year 2027 and thereafter, the
24 Director of Revenue shall order transferred and the State
25 Treasurer and State Comptroller shall transfer from the
26 Aviation Fuel Sales Tax Refund Fund to the State Aviation

1 Program Fund 80% of any surplus remaining as of the end of such
2 fiscal year and shall transfer from the Aviation Fuel Sales
3 Tax Refund Fund to the General Revenue Fund 20% of any surplus
4 remaining as of the end of such fiscal year.

5 This Section shall constitute an irrevocable and
6 continuing appropriation from the Aviation Fuel Sales Tax
7 Refund Fund for the purpose of paying refunds in accordance
8 with the provisions of this Section.

9 (Source: P.A. 101-10, eff. 6-5-19.)

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

12 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

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

1 determining the discount allowed under this Section, retailers
2 shall include the amount of tax that would have been due at the
3 6.25% rate but for the 1.25% rate imposed on sales tax holiday
4 items under Public Act 102-700. The discount under this
5 Section is not allowed for the 1.25% portion of taxes paid on
6 aviation fuel that is subject to the revenue use requirements
7 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. When determining
8 the discount allowed under this Section, retailers shall
9 include the amount of tax that would have been due at the 1%
10 rate but for the 0% rate imposed under Public Act 102-700. In
11 the case of retailers who report and pay the tax on a
12 transaction by transaction basis, as provided in this Section,
13 such discount shall be taken with each such tax remittance
14 instead of when such retailer files his periodic return. The
15 discount allowed under this Section is allowed only for
16 returns that are filed in the manner required by this Act. The
17 Department may disallow the discount for retailers whose
18 certificate of registration is revoked at the time the return
19 is filed, but only if the Department's decision to revoke the
20 certificate of registration has become final. A retailer need
21 not remit that part of any tax collected by him to the extent
22 that he is required to remit and does remit the tax imposed by
23 the Retailers' Occupation Tax Act, with respect to the sale of
24 the same property.

25 Where such tangible personal property is sold under a
26 conditional sales contract, or under any other form of sale

1 wherein the payment of the principal sum, or a part thereof, is
2 extended beyond the close of the period for which the return is
3 filed, the retailer, in collecting the tax (except as to motor
4 vehicles, watercraft, aircraft, and trailers that are required
5 to be registered with an agency of this State), may collect for
6 each tax return period, only the tax applicable to that part of
7 the selling price actually received during such tax return
8 period.

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

1 immediate consumption) but for the 0% rate imposed under
2 Public Act 102-700.

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

26 1. The name of the seller;

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

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

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

11 5. The amount of tax due;

12 5-5. The signature of the taxpayer; and

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

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

1 "aviation fuel" means jet fuel and aviation gasoline.

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

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

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

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

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

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

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

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

25 Before October 1, 2000, if the taxpayer's average monthly
26 tax liability to the Department under this Act, the Retailers'

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

25 Any retailer filing a return under this Section shall also
26 include (for the purpose of paying tax thereon) the total tax

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

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

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

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

23 Beginning January 1, 1990, each month the Department shall
24 pay into the County and Mass Transit District Fund 4% of the
25 net revenue realized for the preceding month from the 6.25%
26 general rate on the selling price of tangible personal

1 property which is purchased outside Illinois at retail from a
2 retailer and which is titled or registered by an agency of this
3 State's government.

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

1 binding on the State.

2 For aviation fuel sold on or after July 1, 2024 and before
3 July 1, 2025, each month the Department shall pay into the
4 State Aviation Program Fund 36% of the net revenue realized
5 for the preceding month from the 6.25% general rate on the
6 selling price of aviation fuel, less an amount estimated by
7 the Department to be required for refunds of the 20% portion of
8 the tax on aviation fuel under this Act, which amount shall be
9 deposited into the Aviation Fuel Sales Tax Refund Fund.

10 For aviation fuel sold on or after July 1, 2025 and before
11 July 1, 2026, each month the Department shall pay into the
12 State Aviation Program Fund 52% of the net revenue realized
13 for the preceding month from the 6.25% general rate on the
14 selling price of aviation fuel, less an amount estimated by
15 the Department to be required for refunds of the 20% portion of
16 the tax on aviation fuel under this Act, which amount shall be
17 deposited into the Aviation Fuel Sales Tax Refund Fund.

18 For aviation fuel sold on or after July 1, 2026 and before
19 July 1, 2027, each month the Department shall pay into the
20 State Aviation Program Fund 68% of the net revenue realized
21 for the preceding month from the 6.25% general rate on the
22 selling price of aviation fuel, less an amount estimated by
23 the Department to be required for refunds of the 20% portion of
24 the tax on aviation fuel under this Act, which amount shall be
25 deposited into the Aviation Fuel Sales Tax Refund Fund.

26 For aviation fuel sold on or after July 1, 2027 each month

1 the Department shall pay into the State Aviation Program Fund
2 80% of the net revenue realized for the preceding month from
3 the 6.25% general rate on the selling price of aviation fuel,
4 less an amount estimated by the Department to be required for
5 refunds of the 20% portion of the tax on aviation fuel under
6 this Act, which amount shall be deposited into the Aviation
7 Fuel Sales Tax Refund Fund.

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

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

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 Retailers' Occupation Tax Act shall not exceed
13 \$2,000,000 in any 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 Service Use Tax Act, the Service
17 Occupation Tax Act, and the Retailers' Occupation Tax Act an
18 amount equal to the average monthly deficit in the Underground
19 Storage Tank Fund during the prior year, as certified annually
20 by the Illinois Environmental Protection Agency, but the total
21 payment into the Underground Storage Tank Fund under this Act,
22 the Service Use Tax Act, the Service Occupation Tax Act, and
23 the Retailers' Occupation Tax Act shall not exceed \$18,000,000
24 in any State fiscal year. As used in this paragraph, the
25 "average monthly deficit" shall be equal to the difference
26 between the average monthly claims for payment by the fund and

1 the average monthly revenues deposited into the fund,
2 excluding payments made pursuant to this paragraph.

3 Beginning July 1, 2015, of the remainder of the moneys
4 received by the Department under this Act, the Service Use Tax
5 Act, the Service Occupation Tax Act, and the Retailers'
6 Occupation Tax Act, each month the Department shall deposit
7 \$500,000 into the State 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 Section 3
16 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
17 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
18 Service Occupation Tax Act, such Acts being hereinafter called
19 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
20 may be, of moneys being hereinafter called the "Tax Act
21 Amount", and (2) the amount transferred to the Build Illinois
22 Fund from the State and Local Sales Tax Reform Fund shall be
23 less than the Annual Specified Amount (as defined in Section 3
24 of the Retailers' Occupation Tax Act), an amount equal to the
25 difference shall be immediately paid into the Build Illinois
26 Fund from other moneys received by the Department pursuant to

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

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

22 Subject to payment of amounts into the Build Illinois Fund
23 as provided in the preceding paragraph or in any amendment
24 thereto hereafter enacted, the following specified monthly
25 installment of the amount requested in the certificate of the
26 Chairman of the Metropolitan Pier and Exposition Authority

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

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

1	2011	146,000,000
2	2012	153,000,000
3	2013	161,000,000
4	2014	170,000,000
5	2015	179,000,000
6	2016	189,000,000
7	2017	199,000,000
8	2018	210,000,000
9	2019	221,000,000
10	2020	233,000,000
11	2021	300,000,000
12	2022	300,000,000
13	2023	300,000,000
14	2024	300,000,000
15	2025	300,000,000
16	2026	300,000,000
17	2027	375,000,000
18	2028	375,000,000
19	2029	375,000,000
20	2030	375,000,000
21	2031	375,000,000
22	2032	375,000,000
23	2033	375,000,000
24	2034	375,000,000
25	2035	375,000,000
26	2036	450,000,000

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

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

22 Subject to payment of amounts into the Capital Projects
23 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
24 and the McCormick Place Expansion Project Fund pursuant to the
25 preceding paragraphs or in any amendments thereto hereafter
26 enacted, for aviation fuel sold on or after December 1, 2019,

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

9 Subject to payment of amounts into 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, beginning July 1, 1993 and ending on September 30,
13 2013, the Department shall each month pay into the Illinois
14 Tax Increment Fund 0.27% of 80% of the net revenue realized for
15 the preceding month from the 6.25% general rate on the selling
16 price of tangible personal property.

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

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

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

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

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

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

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

7 Beginning July 1, 2021 and until July 1, 2022, subject to
8 the payment of amounts into the State and Local Sales Tax
9 Reform Fund, the Build Illinois Fund, the McCormick Place
10 Expansion Project Fund, the Illinois Tax Increment Fund, and
11 the Tax Compliance and Administration Fund as provided in this
12 Section, the Department shall pay each month into the Road
13 Fund the amount estimated to represent 16% of the net revenue
14 realized from the taxes imposed on motor fuel and gasohol.
15 Beginning July 1, 2022 and until July 1, 2023, subject to the
16 payment of amounts into the State and Local Sales Tax Reform
17 Fund, the Build Illinois Fund, the McCormick Place Expansion
18 Project Fund, the Illinois Tax Increment Fund, and the Tax
19 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 32% of the net revenue
22 realized from the taxes imposed on motor fuel and gasohol.
23 Beginning July 1, 2023 and until July 1, 2024, 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 48% of the net revenue
4 realized from the taxes imposed on motor fuel and gasohol.
5 Beginning July 1, 2024 and until July 1, 2025, 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 64% of the net revenue
12 realized from the taxes imposed on motor fuel and gasohol.
13 Beginning on July 1, 2025, subject to the payment of amounts
14 into the State and Local Sales Tax Reform 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 80% of the net revenue realized from
20 the taxes imposed on motor fuel and gasohol. As used in this
21 paragraph "motor fuel" has the meaning given to that term in
22 Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the
23 meaning given to that term in Section 3-40 of this Act.

24 Of the remainder of the moneys received by the Department
25 pursuant to this Act, 75% thereof shall be paid into the State
26 Treasury and 25% shall be reserved in a special account and

1 used only for the transfer to the Common School Fund as part of
2 the monthly transfer from the General Revenue Fund in
3 accordance with Section 8a of the State Finance Act.

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

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

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

22 (Source: P.A. 102-700, Article 60, Section 60-15, eff.
23 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;
24 102-1019, eff. 1-1-23; 103-154, eff. 6-30-23; 103-363, eff.
25 7-28-23.)

1 Section 15. The Service Use Tax Act is amended by changing
2 Section 9 as follows:

3 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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

1 certificate of registration has become final. A serviceman
2 need not remit that part of any tax collected by him to the
3 extent that he is required to pay and does pay the tax imposed
4 by the Service Occupation Tax Act with respect to his sale of
5 service involving the incidental transfer by him of the same
6 property.

7 Except as provided hereinafter in this Section, on or
8 before the twentieth day of each calendar month, such
9 serviceman shall file a return for the preceding calendar
10 month in accordance with reasonable Rules and Regulations to
11 be promulgated by the Department. Such return shall be filed
12 on a form prescribed by the Department and shall contain such
13 information as the Department may reasonably require. The
14 return shall include the gross receipts which were received
15 during the preceding calendar month or quarter on the
16 following items upon which tax would have been due but for the
17 0% rate imposed under this amendatory Act of the 102nd General
18 Assembly: (i) 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); and (ii) food prepared for immediate
23 consumption and transferred incident to a sale of service
24 subject to this Act or the Service Occupation Tax Act by an
25 entity licensed under the Hospital Licensing Act, the Nursing
26 Home Care Act, the Assisted Living and Shared Housing Act, the

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

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

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

22 1. The name of the seller;

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

26 3. The total amount of taxable receipts received by

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

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

1 due on the return shall be deemed assessed.

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

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

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

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

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

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

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

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

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

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

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

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

22 Where a serviceman collects the tax with respect to the
23 selling price of property which he sells and the purchaser
24 thereafter returns such property and the serviceman refunds
25 the selling price thereof to the purchaser, such serviceman
26 shall also refund, to the purchaser, the tax so collected from

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

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

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

24 Where the serviceman has more than one business registered
25 with the Department under separate registration hereunder,
26 such serviceman shall not file each return that is due as a

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

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

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

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

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

5 For aviation fuel sold on or after July 1, 2024 and before
6 July 1, 2025, each month the Department shall pay into the
7 State Aviation Program Fund 36% of the net revenue realized
8 for the preceding month from the 6.25% general rate on the
9 selling price of aviation fuel, less an amount estimated by
10 the Department to be required for refunds of the 20% portion of
11 the tax on aviation fuel under this Act, which amount shall be
12 deposited into the Aviation Fuel Sales Tax Refund Fund.

13 For aviation fuel sold on or after July 1, 2025 and before
14 July 1, 2026, each month the Department shall pay into the
15 State Aviation Program Fund 52% of the net revenue realized
16 for the preceding month from the 6.25% general rate on the
17 selling price of aviation fuel, less an amount estimated by
18 the Department to be required for refunds of the 20% portion of
19 the tax on aviation fuel under this Act, which amount shall be
20 deposited into the Aviation Fuel Sales Tax Refund Fund.

21 For aviation fuel sold on or after July 1, 2026 and before
22 July 1, 2027, each month the Department shall pay into the
23 State Aviation Program Fund 68% of the net revenue realized
24 for the preceding month from the 6.25% general rate on the
25 selling price of aviation fuel, less an amount estimated by
26 the Department to be required for refunds of the 20% portion of

1 the tax on aviation fuel under this Act, which amount shall be
2 deposited into the Aviation Fuel Sales Tax Refund Fund.

3 For aviation fuel sold on or after July 1, 2027 each month
4 the Department shall pay into the State Aviation Program Fund
5 80% of the net revenue realized for the preceding month from
6 the 6.25% general rate on the selling price of aviation fuel,
7 less an amount estimated by the Department to be required for
8 refunds of the 20% portion of the tax on aviation fuel under
9 this Act, which amount shall be deposited into the Aviation
10 Fuel Sales Tax Refund Fund.

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

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

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

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

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

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

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

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

1 into the Build Illinois Fund are subject to the pledge, claim
2 and charge set forth in Section 12 of the Build Illinois Bond
3 Act.

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

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

1	2002	93,000,000
2	2003	99,000,000
3	2004	103,000,000
4	2005	108,000,000
5	2006	113,000,000
6	2007	119,000,000
7	2008	126,000,000
8	2009	132,000,000
9	2010	139,000,000
10	2011	146,000,000
11	2012	153,000,000
12	2013	161,000,000
13	2014	170,000,000
14	2015	179,000,000
15	2016	189,000,000
16	2017	199,000,000
17	2018	210,000,000
18	2019	221,000,000
19	2020	233,000,000
20	2021	300,000,000
21	2022	300,000,000
22	2023	300,000,000
23	2024	300,000,000
24	2025	300,000,000
25	2026	300,000,000
26	2027	375,000,000

1	2028	375,000,000
2	2029	375,000,000
3	2030	375,000,000
4	2031	375,000,000
5	2032	375,000,000
6	2033	375,000,000
7	2034	375,000,000
8	2035	375,000,000
9	2036	450,000,000

10 and

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

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

1 shall be deposited into the McCormick Place Expansion Project
2 Fund, until the full amount requested for the fiscal year, but
3 not in excess of the amount specified above as "Total
4 Deposit", has been deposited.

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

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

26 Subject to payment of amounts into the Build Illinois

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

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

26 Subject to successful execution and delivery of a

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

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

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

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

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

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

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

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

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

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

1 Section 20. The Service Occupation Tax Act is amended by
2 changing Section 9 as follows:

3 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

1 certificate of registration has become final.

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

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

1 transferred incident to a sale of service subject to this Act
2 or the Service Use Tax Act by an entity licensed under the
3 Hospital Licensing Act, the Nursing Home Care Act, the
4 Assisted Living and Shared Housing Act, the ID/DD Community
5 Care Act, the MC/DD Act, the Specialized Mental Health
6 Rehabilitation Act of 2013, or the Child Care Act of 1969, or
7 an entity that holds a permit issued pursuant to the Life Care
8 Facilities Act. The return shall also include the amount of
9 tax that would have been due on the items listed in the
10 previous sentence but for the 0% rate imposed under Public Act
11 102-700 ~~this amendatory Act of the 102nd General Assembly.~~

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

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

26 1. The name of the seller;

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

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

11 5-5. The signature of the taxpayer; and

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

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

1 aviation gasoline.

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

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

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

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

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

1 sufficient for the Department to determine the number of
2 gallons of sustainable aviation fuel sold.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

20 Beginning January 1, 1990, each month the Department shall
21 pay into the County and Mass Transit District Fund 4% of the
22 revenue realized for the preceding month from the 6.25%
23 general rate on sales of tangible personal property other than
24 aviation fuel sold on or after December 1, 2019. This
25 exception for aviation fuel only applies for so long as the
26 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.

1 47133 are binding on the State.

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

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

14 For aviation fuel sold on or after December 1, 2019 and
15 before July 1, 2024, each month the Department shall pay into
16 the State Aviation Program Fund 20% of the net revenue
17 realized for the preceding month from the 6.25% general rate
18 on the selling price of aviation fuel, less an amount
19 estimated by the Department to be required for refunds of the
20 20% portion of the tax on aviation fuel under this Act, which
21 amount shall be deposited into the Aviation Fuel Sales Tax
22 Refund Fund. The Department shall only pay moneys into the
23 State Aviation Program Fund and the Aviation Fuel Sales Tax
24 Refund Fund under this Act for so long as the revenue use
25 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
26 binding on the State.

1 For aviation fuel sold on or after July 1, 2024 and before
2 July 1, 2025, each month the Department shall pay into the
3 State Aviation Program Fund 36% of the net revenue realized
4 for the preceding month from the 6.25% general rate on the
5 selling price of aviation fuel, less an amount estimated by
6 the Department to be required for refunds of the 20% portion of
7 the tax on aviation fuel under this Act, which amount shall be
8 deposited into the Aviation Fuel Sales Tax Refund Fund.

9 For aviation fuel sold on or after July 1, 2025 and before
10 July 1, 2026, each month the Department shall pay into the
11 State Aviation Program Fund 52% of the net revenue realized
12 for the preceding month from the 6.25% general rate on the
13 selling price of aviation fuel, less an amount estimated by
14 the Department to be required for refunds of the 20% portion of
15 the tax on aviation fuel under this Act, which amount shall be
16 deposited into the Aviation Fuel Sales Tax Refund Fund.

17 For aviation fuel sold on or after July 1, 2026 and before
18 July 1, 2027, each month the Department shall pay into the
19 State Aviation Program Fund 68% of the net revenue realized
20 for the preceding month from the 6.25% general rate on the
21 selling price of aviation fuel, less an amount estimated by
22 the Department to be required for refunds of the 20% portion of
23 the tax on aviation fuel under this Act, which amount shall be
24 deposited into the Aviation Fuel Sales Tax Refund Fund.

25 For aviation fuel sold on or after July 1, 2027 each month
26 the Department shall pay into the State Aviation Program Fund

1 80% of the net revenue realized for the preceding month from
2 the 6.25% general rate on the selling price of aviation fuel,
3 less an amount estimated by the Department to be required for
4 refunds of the 20% portion of the tax on aviation fuel under
5 this Act, which amount shall be deposited into the Aviation
6 Fuel Sales Tax Refund Fund.

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

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

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

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

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

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

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

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

26 Subject to payment of amounts into the Build Illinois Fund

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

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

1	2006	113,000,000
2	2007	119,000,000
3	2008	126,000,000
4	2009	132,000,000
5	2010	139,000,000
6	2011	146,000,000
7	2012	153,000,000
8	2013	161,000,000
9	2014	170,000,000
10	2015	179,000,000
11	2016	189,000,000
12	2017	199,000,000
13	2018	210,000,000
14	2019	221,000,000
15	2020	233,000,000
16	2021	300,000,000
17	2022	300,000,000
18	2023	300,000,000
19	2024	300,000,000
20	2025	300,000,000
21	2026	300,000,000
22	2027	375,000,000
23	2028	375,000,000
24	2029	375,000,000
25	2030	375,000,000
26	2031	375,000,000

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

6 and

7 each fiscal year

8 thereafter that bonds

9 are outstanding under

10 Section 13.2 of the

11 Metropolitan Pier and

12 Exposition Authority Act,

13 but not after fiscal year 2060.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 arrangement.

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

4 Section 25. The Retailers' Occupation Tax Act is amended
5 by changing Section 3 as follows:

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

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

12 1. The name of the seller;

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

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

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

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

4 5. Deductions allowed by law;

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

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

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

25 9. The signature of the taxpayer; and

26 10. Such other reasonable information as the

1 Department may require.

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

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

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

25 Prior to October 1, 2003~~7~~ and on and after September 1,
26 2004~~4~~, a retailer may accept a Manufacturer's Purchase Credit

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

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

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

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

- 24 1. The name of the seller;
- 25 2. The address of the principal place of business from
26 which he engages in the business of selling tangible

1 personal property at retail in this State;

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

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

9 5. The amount of tax due; and

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

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

24 Beginning on October 1, 2003, any person who is not a
25 licensed distributor, importing distributor, or manufacturer,
26 as defined in the Liquor Control Act of 1934, but is engaged in

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

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

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

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

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

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

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

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

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

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

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

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

18 If the retailer is otherwise required to file a monthly
19 return and if the retailer's average monthly tax liability to
20 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
23 year being due by April 20 of such year; with the return for
24 April, May, and June of a given year being due by July 20 of
25 such year; with the return for July, August, and September of a
26 given year being due by October 20 of such year, and with the

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

3 If the retailer is otherwise required to file a monthly or
4 quarterly return and if the retailer's average monthly tax
5 liability with 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 retailer may file his return, in the
14 case of any retailer who ceases to engage in a kind of business
15 which makes him responsible for filing returns under this Act,
16 such retailer shall file a final return under this Act with the
17 Department not more than one month after discontinuing such
18 business.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

26 The provisions of this paragraph apply before October 1,

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

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

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

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

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

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

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

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

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

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

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

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

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

1 Refund Fund. The Department shall only pay moneys into the
2 State Aviation Program Fund and the Aviation Fuel Sales Tax
3 Refund Fund under this Act 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 For aviation fuel sold on or after July 1, 2024 and before
7 July 1, 2025, each month the Department shall pay into the
8 State Aviation Program Fund 36% of the net revenue realized
9 for the preceding month from the 6.25% general rate on the
10 selling price of aviation fuel, less an amount estimated by
11 the Department to be required for refunds of the 20% portion of
12 the tax on aviation fuel under this Act, which amount shall be
13 deposited into the Aviation Fuel Sales Tax Refund Fund.

14 For aviation fuel sold on or after July 1, 2025 and before
15 July 1, 2026, each month the Department shall pay into the
16 State Aviation Program Fund 52% of the net revenue realized
17 for the preceding month from the 6.25% general rate on the
18 selling price of aviation fuel, less an amount estimated by
19 the Department to be required for refunds of the 20% portion of
20 the tax on aviation fuel under this Act, which amount shall be
21 deposited into the Aviation Fuel Sales Tax Refund Fund.

22 For aviation fuel sold on or after July 1, 2026 and before
23 July 1, 2027, each month the Department shall pay into the
24 State Aviation Program Fund 68% of the net revenue realized
25 for the preceding month from the 6.25% general rate on the
26 selling price of aviation fuel, less an amount estimated by

1 the Department to be required for refunds of the 20% portion of
2 the tax on aviation fuel under this Act, which amount shall be
3 deposited into the Aviation Fuel Sales Tax Refund Fund.

4 For aviation fuel sold on or after July 1, 2027 each month
5 the Department shall pay into the State Aviation Program Fund
6 80% of the net revenue realized for the preceding month from
7 the 6.25% general rate on the selling price of aviation fuel,
8 less an amount estimated by the Department to be required for
9 refunds of the 20% portion of the tax on aviation fuel under
10 this Act, which amount shall be deposited into the Aviation
11 Fuel Sales Tax Refund Fund.

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

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 Use Tax Act shall not exceed \$2,000,000 in any
10 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 Use Tax Act, the Service Use Tax
14 Act, and the Service Occupation Tax Act an amount equal to the
15 average monthly deficit in the Underground Storage Tank Fund
16 during the prior year, as certified annually by the Illinois
17 Environmental Protection Agency, but the total payment into
18 the Underground Storage Tank Fund under this Act, the Use Tax
19 Act, the Service Use Tax Act, and the Service Occupation Tax
20 Act shall not exceed \$18,000,000 in any State fiscal year. As
21 used in this paragraph, the "average monthly deficit" shall be
22 equal to the difference between the average monthly claims for
23 payment by the fund and the average monthly revenues deposited
24 into the fund, excluding payments made pursuant to this
25 paragraph.

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

1 received by the Department under the Use Tax Act, the Service
2 Use Tax Act, the Service Occupation Tax Act, and this Act, each
3 month the Department shall deposit \$500,000 into the State
4 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 this Act,
13 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
14 Act, and Section 9 of the Service Occupation Tax Act, such Acts
15 being hereinafter called the "Tax Acts" and such aggregate of
16 2.2% or 3.8%, as the case may be, of moneys being hereinafter
17 called the "Tax Act Amount", and (2) the amount transferred to
18 the Build Illinois Fund from the State and Local Sales Tax
19 Reform Fund shall be less than the Annual Specified Amount (as
20 hereinafter defined), an amount equal to the difference shall
21 be immediately paid into the Build Illinois Fund from other
22 moneys received by the Department pursuant to the Tax Acts;
23 the "Annual Specified Amount" means the amounts specified
24 below for fiscal years 1986 through 1993:

25	Fiscal Year	Annual Specified Amount
26	1986	\$54,800,000

1	1987	\$76,650,000
2	1988	\$80,480,000
3	1989	\$88,510,000
4	1990	\$115,330,000
5	1991	\$145,470,000
6	1992	\$182,730,000
7	1993	\$206,520,000;

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

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

1 Department pursuant to this Act and required to be deposited
2 into the Build Illinois Fund are subject to the pledge, claim
3 and charge set forth in Section 12 of the Build Illinois Bond
4 Act.

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

17	Fiscal Year	Total Deposit
18	1993	\$0
19	1994	53,000,000
20	1995	58,000,000
21	1996	61,000,000
22	1997	64,000,000
23	1998	68,000,000
24	1999	71,000,000
25	2000	75,000,000
26	2001	80,000,000

1	2002	93,000,000
2	2003	99,000,000
3	2004	103,000,000
4	2005	108,000,000
5	2006	113,000,000
6	2007	119,000,000
7	2008	126,000,000
8	2009	132,000,000
9	2010	139,000,000
10	2011	146,000,000
11	2012	153,000,000
12	2013	161,000,000
13	2014	170,000,000
14	2015	179,000,000
15	2016	189,000,000
16	2017	199,000,000
17	2018	210,000,000
18	2019	221,000,000
19	2020	233,000,000
20	2021	300,000,000
21	2022	300,000,000
22	2023	300,000,000
23	2024	300,000,000
24	2025	300,000,000
25	2026	300,000,000
26	2027	375,000,000

1	2028	375,000,000
2	2029	375,000,000
3	2030	375,000,000
4	2031	375,000,000
5	2032	375,000,000
6	2033	375,000,000
7	2034	375,000,000
8	2035	375,000,000
9	2036	450,000,000

10 and

11 each fiscal year

12 thereafter that bonds

13 are outstanding under

14 Section 13.2 of the

15 Metropolitan Pier and

16 Exposition Authority Act,

17 but not after fiscal year 2060.

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

1 shall be deposited into the McCormick Place Expansion Project
2 Fund, until the full amount requested for the fiscal year, but
3 not in excess of the amount specified above as "Total
4 Deposit", has been deposited.

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

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

26 Subject to payment of amounts into the Build Illinois

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

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

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

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

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

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

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

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

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

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

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

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

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

25 (ii) On and after January 1, 1994, the taxpayer shall
26 be liable for a penalty as described in Section 3-4 of the

1 Uniform Penalty and Interest Act.

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

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

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

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

25 For greater simplicity of administration, manufacturers,
26 importers and wholesalers whose products are sold at retail in

1 Illinois by numerous retailers, and who wish to do so, may
2 assume the responsibility for accounting and paying to the
3 Department all tax accruing under this Act with respect to
4 such sales, if the retailers who are affected do not make
5 written objection to the Department to this arrangement.

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

23 Any person engaged in the business of selling tangible
24 personal property at retail as a concessionaire or other type
25 of seller at the Illinois State Fair, county fairs, art shows,
26 flea markets, and similar exhibitions or events, or any

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

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