



## 103RD GENERAL ASSEMBLY

### State of Illinois

2023 and 2024

SB3956

Introduced 5/21/2024, by Sen. Laura Ellman

#### SYNOPSIS AS INTRODUCED:

20 ILCS 605/605-1115 new	
30 ILCS 105/5.1015 new	
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 Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois. Provides that subject to appropriation, the Department of Commerce and Economic Opportunity shall administer a program to award use and occupation tax rebates to consumers who purchase firearm safety devices on or after January 1, 2025. Provides that the amount of the rebate shall be equal to the taxes paid by the consumer under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act with respect to the purchase of a firearm safety device, but not to exceed \$300 for any firearm safety device. Provides that participants shall apply to the Department in the form and manner prescribed by the Department by rule. Amends the State Finance Act. Creates the Firearm Safety Rebate Fund in the State treasury. Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act to make conforming changes.

LRB103 40890 RLC 73861 b

1 AN ACT concerning firearm safety.

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

4 Section 5. The Department of Commerce and Economic  
5 Opportunity Law of the Civil Administrative Code of Illinois  
6 is amended by adding Section 605-1115 as follows:

7 (20 ILCS 605/605-1115 new)

8 Sec. 605-1115. Firearm Safety Rebate Program.

9 (a) Subject to appropriation, the Department shall  
10 administer a program to award use and occupation tax rebates  
11 to consumers who purchase firearm safety devices on or after  
12 January 1, 2025. The amount of the rebate shall be equal to the  
13 taxes paid by the consumer under the Use Tax Act, the Service  
14 Use Tax Act, the Service Occupation Tax Act, and the  
15 Retailers' Occupation Tax Act with respect to the purchase of  
16 a firearm safety device, but not to exceed \$300 for any firearm  
17 safety device. Participants shall apply to the Department in  
18 the form and manner prescribed by the Department by rule.

19 (b) The Firearm Safety Rebate Fund is hereby created as a  
20 special fund in the State treasury. Moneys in the Fund shall be  
21 used by the Department to administer the program described in  
22 subsection (a).

23 (c) As used in this Section, "firearm safety device" means

1 a secured locked box or container designed as a gun safe or a  
2 device or mechanism, other than the firearm safety, designed  
3 to render a firearm temporarily inoperable.

4 Section 10. The State Finance Act is amended by adding  
5 Section 5.1015 as follows:

6 (30 ILCS 105/5.1015 new)

7 Sec. 5.1015. The Firearm Safety Rebate Fund.

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

10 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

11 Sec. 9. Except as to motor vehicles, watercraft, aircraft,  
12 and trailers that are required to be registered with an agency  
13 of this State, each retailer required or authorized to collect  
14 the tax imposed by this Act shall pay to the Department the  
15 amount of such tax (except as otherwise provided) at the time  
16 when he is required to file his return for the period during  
17 which such tax was collected, less a discount of 2.1% prior to  
18 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5  
19 per calendar year, whichever is greater, which is allowed to  
20 reimburse the retailer for expenses incurred in collecting the  
21 tax, keeping records, preparing and filing returns, remitting  
22 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, each  
16 month the Department shall pay into the State Aviation Program  
17 Fund 20% of the net revenue realized for the preceding month  
18 from the 6.25% general rate on the selling price of aviation  
19 fuel, less an amount estimated by the Department to be  
20 required for refunds of the 20% portion of the tax on aviation  
21 fuel under this Act, which amount shall be deposited into the  
22 Aviation Fuel Sales Tax Refund Fund. The Department shall only  
23 pay moneys into the State Aviation Program Fund and the  
24 Aviation Fuels Sales Tax Refund Fund under this Act for so long  
25 as the revenue use requirements of 49 U.S.C. 47107(b) and 49  
26 U.S.C. 47133 are binding on the State.

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

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

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

24           Beginning July 1, 2011, each month the Department shall  
25 pay into the Clean Air Act Permit Fund 80% of the net revenue  
26 realized for the preceding month from the 6.25% general rate



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

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

22 Beginning July 1, 2015, of the remainder of the moneys  
23 received by the Department under this Act, the Service Use Tax  
24 Act, the Service Occupation Tax Act, and the Retailers'  
25 Occupation Tax Act, each month the Department shall deposit  
26 \$500,000 into the State Crime Laboratory Fund.

1 Beginning January 1, 2025, the remainder of the moneys  
2 received by the Department under this Act, the Service Use Tax  
3 Act, the Service Occupation Tax Act, and the Retailers'  
4 Occupation Tax Act from the sale of firearm safety devices, as  
5 defined in subsection (c) of Section 605-1115 of the  
6 Department of Commerce and Economic Opportunity Law of the  
7 Civil Administrative Code of Illinois, shall be deposited into  
8 the Firearm Safety Rebate Fund.

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

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

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

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

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

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

1	2010	139,000,000
2	2011	146,000,000
3	2012	153,000,000
4	2013	161,000,000
5	2014	170,000,000
6	2015	179,000,000
7	2016	189,000,000
8	2017	199,000,000
9	2018	210,000,000
10	2019	221,000,000
11	2020	233,000,000
12	2021	300,000,000
13	2022	300,000,000
14	2023	300,000,000
15	2024	300,000,000
16	2025	300,000,000
17	2026	300,000,000
18	2027	375,000,000
19	2028	375,000,000
20	2029	375,000,000
21	2030	375,000,000
22	2031	375,000,000
23	2032	375,000,000
24	2033	375,000,000
25	2034	375,000,000
26	2035	375,000,000

1                                   2036                                   450,000,000  
2                                   and  
3                                   each fiscal year  
4                                   thereafter that bonds  
5                                   are outstanding under  
6                                   Section 13.2 of the  
7                                   Metropolitan Pier and  
8                                   Exposition Authority Act,  
9                                   but not after fiscal year 2060.

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

23                   Subject to payment of amounts into the Capital Projects  
24                   Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,  
25                   and the McCormick Place Expansion Project Fund pursuant to the  
26                   preceding paragraphs or in any amendments thereto hereafter

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

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

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



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

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

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

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

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

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

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

25 Of the remainder of the moneys received by the Department  
26 pursuant to this Act, 75% thereof shall be paid into the State

1 Treasury and 25% shall be reserved in a special account and  
2 used only for the transfer to the Common School Fund as part of  
3 the monthly transfer from the General Revenue Fund in  
4 accordance with Section 8a of the State Finance Act.

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

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

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

23 (Source: P.A. 102-700, Article 60, Section 60-15, eff.  
24 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22;  
25 102-1019, eff. 1-1-23; 103-154, eff. 6-30-23; 103-363, eff.  
26 7-28-23.)

1           Section 20. 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

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

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

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

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

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

23 1. The name of the seller;

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



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

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

7           5. The amount of tax due;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

25 Where the serviceman has more than one business registered  
26 with the Department under separate registration hereunder,

1 such serviceman shall not file each return that is due as a  
2 single return covering all such registered businesses, but  
3 shall file separate returns for each such registered business.

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

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

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

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

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

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

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

1 monthly deficit" shall be equal to the difference between the  
2 average monthly claims for payment by the fund and the average  
3 monthly revenues deposited into the fund, excluding payments  
4 made pursuant to this paragraph.

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

10 Beginning January 1, 2025, the remainder of the moneys  
11 received by the Department under the Use Tax Act, this Act, the  
12 Service Occupation Tax Act, and the Retailers' Occupation Tax  
13 Act from the sale of firearm safety devices, as defined in  
14 subsection (c) of Section 605-1115 of the Department of  
15 Commerce and Economic Opportunity Law of the Civil  
16 Administrative Code of Illinois, shall be deposited into the  
17 Firearm Safety Rebate Fund.

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



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

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

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

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

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

1	2000	75,000,000
2	2001	80,000,000
3	2002	93,000,000
4	2003	99,000,000
5	2004	103,000,000
6	2005	108,000,000
7	2006	113,000,000
8	2007	119,000,000
9	2008	126,000,000
10	2009	132,000,000
11	2010	139,000,000
12	2011	146,000,000
13	2012	153,000,000
14	2013	161,000,000
15	2014	170,000,000
16	2015	179,000,000
17	2016	189,000,000
18	2017	199,000,000
19	2018	210,000,000
20	2019	221,000,000
21	2020	233,000,000
22	2021	300,000,000
23	2022	300,000,000
24	2023	300,000,000
25	2024	300,000,000
26	2025	300,000,000

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

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

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

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

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

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

1 price of tangible personal property.

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

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

1 Section 2-3 of the Downstate Public Transportation Act.

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

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



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

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

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

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

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

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

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

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

2 Section 25. The Service Occupation Tax Act is amended by  
3 changing Section 9 as follows:

4 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

1 certificate of registration is revoked at the time the return  
2 is filed, but only if the Department's decision to revoke the  
3 certificate of registration has become final.

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

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

1 and food that has been prepared for immediate consumption);  
2 and (ii) food prepared for immediate consumption and  
3 transferred incident to a sale of service subject to this Act  
4 or the Service Use Tax Act by an entity licensed under the  
5 Hospital Licensing Act, the Nursing Home Care Act, the  
6 Assisted Living and Shared Housing Act, the ID/DD Community  
7 Care Act, the MC/DD Act, the Specialized Mental Health  
8 Rehabilitation Act of 2013, or the Child Care Act of 1969, or  
9 an entity that holds a permit issued pursuant to the Life Care  
10 Facilities Act. The return shall also include the amount of  
11 tax that would have been due on the items listed in the  
12 previous sentence but for the 0% rate imposed under Public Act  
13 102-700 ~~this amendatory Act of the 102nd General Assembly.~~

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

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

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

2 1. The name of the seller;

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

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

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

12 5. The amount of tax due;

13 5-5. The signature of the taxpayer; and

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

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

1 in the manner and form required by the Department. For  
2 purposes of this Section, "aviation fuel" means jet fuel and  
3 aviation gasoline.

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

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

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



1 this Act after October 20, 2003 for reporting periods prior to  
2 September 1, 2004 shall be disallowed. Manufacturer's Purchase  
3 Credit reported on annual returns due on or after January 1,  
4 2005 will be disallowed for periods prior to September 1,  
5 2004. No Manufacturer's Purchase Credit may be used after  
6 September 30, 2003 through August 31, 2004 to satisfy any tax  
7 liability imposed under this Act, including any audit  
8 liability.

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

1 definition of sustainable aviation fuel under Section 3-72 of  
2 the Service Use Tax Act. The documentation must include detail  
3 sufficient for the Department to determine the number of  
4 gallons of sustainable aviation fuel sold.

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

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

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

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

1 Act with the Department not more than one ± month after  
2 discontinuing such business.

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

1 rules of the Department by electronic funds transfer.

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

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

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

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

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

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

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

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

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

22 Beginning January 1, 1990, each month the Department shall  
23 pay into the County and Mass Transit District Fund 4% of the  
24 revenue realized for the preceding month from the 6.25%  
25 general rate on sales of tangible personal property other than  
26 aviation fuel sold on or after December 1, 2019. This

1 exception for aviation fuel only applies for so long as the  
2 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.  
3 47133 are binding on the State.

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

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

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

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

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

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

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

1 pursuant to this paragraph.

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

7 Beginning January 1, 2025, 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 from the sale of firearm safety devices, as defined in  
11 subsection (c) of Section 605-1115 of the Department of  
12 Commerce and Economic Opportunity Law of the Civil  
13 Administrative Code of Illinois, shall be deposited into the  
14 Firearm Safety Rebate Fund.

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



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

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

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

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

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

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

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

9 and

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

7 Section 30. The Retailers' Occupation Tax Act is amended  
8 by changing Section 3 as follows:

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

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

15 1. The name of the seller;

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

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

1 month or quarter;

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

7 5. Deductions allowed by law;

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

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

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

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

2 9. The signature of the taxpayer; and

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

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

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

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



1 claimed.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



1 registered business.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

1 dates for taxpayers who file on other than a calendar monthly  
2 basis.

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

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

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

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

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

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

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

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

23 Beginning January 1, 1990, each month the Department shall  
24 pay into the County and Mass Transit District Fund, a special  
25 fund in the State treasury which is hereby created, 4% of the  
26 net revenue realized for the preceding month from the 6.25%



1 general rate other than aviation fuel sold on or after  
2 December 1, 2019. This exception for aviation fuel only  
3 applies for so long as the revenue use requirements of 49  
4 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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

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

22 For aviation fuel sold on or after December 1, 2019, each  
23 month the Department shall pay into the State Aviation Program  
24 Fund 20% of the net revenue realized for the preceding month  
25 from the 6.25% general rate on the selling price of aviation  
26 fuel, less an amount estimated by the Department to be

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

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

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

24 Beginning July 1, 2011, each month the Department shall  
25 pay into the Clean Air Act Permit Fund 80% of the net revenue  
26 realized for the preceding month from the 6.25% general rate

1 on the selling price of sorbents used in Illinois in the  
2 process of sorbent injection as used to comply with the  
3 Environmental Protection Act or the federal Clean Air Act, but  
4 the total payment into the Clean Air Act Permit Fund under this  
5 Act and the Use Tax Act shall not exceed \$2,000,000 in any  
6 fiscal year.

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

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

1        Beginning January 1, 2025, the remainder of the moneys  
2        received by the Department under the Use Tax Act, the Service  
3        Use Tax Act, the Service Occupation Tax Act, and this Act from  
4        the sale of firearm safety devices, as defined in subsection  
5        (c) of Section 605-1115 of the Department of Commerce and  
6        Economic Opportunity Law of the Civil Administrative Code of  
7        Illinois, shall be deposited into the Firearm Safety Rebate  
8        Fund.

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

1 the "Annual Specified Amount" means the amounts specified  
2 below for fiscal years 1986 through 1993:

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

23 Subject to payments of amounts into the Build Illinois  
24 Fund, the McCormick Place Expansion Project Fund, the Illinois  
25 Tax Increment Fund, the Energy Infrastructure Fund, and the  
26 Tax Compliance and Administration Fund as provided in this

1 Section, beginning on July 1, 2018 the Department shall pay  
 2 each month into the Downstate Public Transportation Fund the  
 3 moneys required to be so paid under Section 2-3 of the  
 4 Downstate Public Transportation Act.

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

26 Fiscal Year..... Total Deposit

1	2024	.....	\$200,000,000
2	2025	.....	\$206,000,000
3	2026	.....	\$212,200,000
4	2027	.....	\$218,500,000
5	2028	.....	\$225,100,000
6	2029	.....	\$288,700,000
7	2030	.....	\$298,900,000
8	2031	.....	\$309,300,000
9	2032	.....	\$320,100,000
10	2033	.....	\$331,200,000
11	2034	.....	\$341,200,000
12	2035	.....	\$351,400,000
13	2036	.....	\$361,900,000
14	2037	.....	\$372,800,000
15	2038	.....	\$384,000,000
16	2039	.....	\$395,500,000
17	2040	.....	\$407,400,000
18	2041	.....	\$419,600,000
19	2042	.....	\$432,200,000
20	2043	.....	\$445,100,000

21           Beginning July 1, 2021 and until July 1, 2022, subject to  
22 the payment of amounts into the County and Mass Transit  
23 District Fund, the Local Government Tax 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 16% of the net revenue realized from  
3 the taxes imposed on motor fuel and gasohol. Beginning July 1,  
4 2022 and until July 1, 2023, subject to the payment of amounts  
5 into the County and Mass Transit District Fund, the Local  
6 Government Tax Fund, the Build Illinois Fund, the McCormick  
7 Place Expansion Project Fund, the Illinois Tax Increment Fund,  
8 and the Tax Compliance and Administration Fund as provided in  
9 this Section, the Department shall pay each month into the  
10 Road Fund the amount estimated to represent 32% of the net  
11 revenue realized from the taxes imposed on motor fuel and  
12 gasohol. Beginning July 1, 2023 and until July 1, 2024,  
13 subject to the payment of amounts into the County and Mass  
14 Transit District Fund, the Local Government Tax Fund, the  
15 Build Illinois Fund, the McCormick Place Expansion Project  
16 Fund, the Illinois Tax Increment Fund, and the Tax Compliance  
17 and Administration Fund as provided in this Section, the  
18 Department shall pay each month into the Road Fund the amount  
19 estimated to represent 48% of the net revenue realized from  
20 the taxes imposed on motor fuel and gasohol. Beginning July 1,  
21 2024 and until July 1, 2025, subject to the payment of amounts  
22 into the County and Mass Transit District Fund, the Local  
23 Government Tax Fund, the Build Illinois Fund, the McCormick  
24 Place Expansion Project Fund, the Illinois Tax Increment Fund,  
25 and the Tax Compliance and Administration Fund as provided in  
26 this Section, the Department shall pay each month into the

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

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

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

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

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

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



1 penalty to be assessed and collected in the same manner as  
2 any other penalty provided for in this Act.

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

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

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

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

25 Net revenue realized for a month shall be the revenue  
26 collected by the State pursuant to this Act, less the amount

1 paid out during that month as refunds to taxpayers for  
2 overpayment of liability.

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

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

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

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