

1 AN ACT concerning taxation.

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

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

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

7 Sec. 9. Except as to motor vehicles, watercraft,
8 aircraft, and trailers that are required to be registered
9 with an agency of this State, each retailer required or
10 authorized to collect the tax imposed by this Act shall pay
11 to the Department the amount of such tax (except as otherwise
12 provided) at the time when he is required to file his return
13 for the period during which such tax was collected, less a
14 discount of 2.1% prior to January 1, 1990, and 1.75% on and
15 after January 1, 1990, or \$5 per calendar year, whichever is
16 greater, which is allowed to reimburse the retailer for
17 expenses incurred in collecting the tax, keeping records,
18 preparing and filing returns, remitting the tax and supplying
19 data to the Department on request. In the case of retailers
20 who report and pay the tax on a transaction by transaction
21 basis, as provided in this Section, such discount shall be
22 taken with each such tax remittance instead of when such
23 retailer files his periodic return. A retailer need not
24 remit that part of any tax collected by him to the extent
25 that he is required to remit and does remit the tax imposed
26 by the Retailers' Occupation Tax Act, with respect to the
27 sale of the same property. Beginning on January 1, 2004 and
28 through December 31, 2008, a retailer or serviceman is
29 allowed to take the 1.75% or \$5 discount, as appropriate, for
30 the first \$1,000,000 in taxes collected in the aggregate in a
31 calendar year under the Use Tax Act, the Service Use Tax Act,

1 the Service Occupation Tax Act, and the Retailers' Occupation
2 Tax Act. No discount may be taken during that period for
3 taxes collected above \$1,000,000 in the aggregate in a
4 calendar year under these Acts.

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

15 Except as provided in this Section, on or before the
16 twentieth day of each calendar month, such retailer shall
17 file a return for the preceding calendar month. Such return
18 shall be filed on forms prescribed by the Department and
19 shall furnish such information as the Department may
20 reasonably require.

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.
25 The taxpayer shall also file a return with the Department for
26 each of the first two months of each calendar quarter, on or
27 before the twentieth day of the following calendar month,
28 stating:

- 29 1. The name of the seller;
- 30 2. The address of the principal place of business
31 from which he engages in the business of selling tangible
32 personal property at retail in this State;
- 33 3. The total amount of taxable receipts received by
34 him during the preceding calendar month from sales of

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

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

6 5. The amount of tax due;

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

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

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

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

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

6 Before August 1 of each year beginning in 1993, the
7 Department shall notify all taxpayers required to make
8 payments by electronic funds transfer. All taxpayers required
9 to make payments by electronic funds transfer shall make
10 those payments for a minimum of one year beginning on October
11 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
16 funds transfer and any taxpayers authorized to voluntarily
17 make 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 Before October 1, 2000, if the taxpayer's average monthly
23 tax liability to the Department under this Act, the
24 Retailers' Occupation Tax Act, the Service Occupation Tax
25 Act, the Service Use Tax Act was \$10,000 or more during the
26 preceding 4 complete calendar quarters, he shall file a
27 return with the Department each month by the 20th day of the
28 month next following the month during which such tax
29 liability is incurred and shall make payments to the
30 Department on or before the 7th, 15th, 22nd and last day of
31 the month during which such liability is incurred. On and
32 after October 1, 2000, if the taxpayer's average monthly tax
33 liability to the Department under this Act, the Retailers'
34 Occupation Tax Act, the Service Occupation Tax Act, and the

1 Service Use Tax Act was \$20,000 or more during the preceding
2 4 complete calendar quarters, he shall file a return with the
3 Department each month by the 20th day of the month next
4 following the month during which such tax liability is
5 incurred and shall make payment to the Department on or
6 before the 7th, 15th, 22nd and last day of the month during
7 which such liability is incurred. If the month during which
8 such tax liability is incurred began prior to January 1,
9 1985, each payment shall be in an amount equal to 1/4 of the
10 taxpayer's actual liability for the month or an amount set by
11 the Department not to exceed 1/4 of the average monthly
12 liability of the taxpayer to the Department for the preceding
13 4 complete calendar quarters (excluding the month of highest
14 liability and the month of lowest liability in such 4 quarter
15 period). If the month during which such tax liability is
16 incurred begins on or after January 1, 1985, and prior to
17 January 1, 1987, each payment shall be in an amount equal to
18 22.5% of the taxpayer's actual liability for the month or
19 27.5% of the taxpayer's liability for the same calendar month
20 of the preceding year. If the month during which such tax
21 liability is incurred begins on or after January 1, 1987, and
22 prior to January 1, 1988, each payment shall be in an amount
23 equal to 22.5% of the taxpayer's actual liability for the
24 month or 26.25% of the taxpayer's liability for the same
25 calendar month of the preceding year. If the month during
26 which such tax liability is incurred begins on or after
27 January 1, 1988, and prior to January 1, 1989, or begins on
28 or after January 1, 1996, each payment shall be in an amount
29 equal to 22.5% of the taxpayer's actual liability for the
30 month or 25% of the taxpayer's liability for the same
31 calendar month of the preceding year. If the month during
32 which such tax liability is incurred begins on or after
33 January 1, 1989, and prior to January 1, 1996, each payment
34 shall be in an amount equal to 22.5% of the taxpayer's actual

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

1 foreseeable future will fall below the \$20,000 threshold
2 stated above, then such taxpayer may petition the Department
3 for a change in such taxpayer's reporting status. The
4 Department shall change such taxpayer's reporting status
5 unless it finds that such change is seasonal in nature and
6 not likely to be long term. If any such quarter monthly
7 payment is not paid at the time or in the amount required by
8 this Section, then the taxpayer shall be liable for penalties
9 and interest on the difference between the minimum amount due
10 and the amount of such quarter monthly payment actually and
11 timely paid, except insofar as the taxpayer has previously
12 made payments for that month to the Department in excess of
13 the minimum payments previously due as provided in this
14 Section. The Department shall make reasonable rules and
15 regulations to govern the quarter monthly payment amount and
16 quarter monthly payment dates for taxpayers who file on other
17 than a calendar monthly basis.

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

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

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

23 If the retailer is otherwise required to file a monthly
24 or quarterly return and if the retailer's average monthly tax
25 liability to the Department does not exceed \$50, the
26 Department may authorize his returns to be filed on an annual
27 basis, with the return for a given year being due by January
28 20 of the following year.

29 Such quarter annual and annual returns, as to form and
30 substance, shall be subject to the same requirements as
31 monthly returns.

32 Notwithstanding any other provision in this Act
33 concerning the time within which a retailer may file his
34 return, in the case of any retailer who ceases to engage in a

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

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

28 The transaction reporting return in the case of motor
29 vehicles or trailers that are required to be registered with
30 an agency of this State, shall be the same document as the
31 Uniform Invoice referred to in Section 5-402 of the Illinois
32 Vehicle Code and must show the name and address of the
33 seller; the name and address of the purchaser; the amount of
34 the selling price including the amount allowed by the

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

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

32 Such transaction reporting return shall be filed not
33 later than 20 days after the date of delivery of the item
34 that is being sold, but may be filed by the retailer at any

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

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

23 No retailer's failure or refusal to remit tax under this
24 Act precludes a user, who has paid the proper tax to the
25 retailer, from obtaining his certificate of title or other
26 evidence of title or registration (if titling or registration
27 is required) upon satisfying the Department that such user
28 has paid the proper tax (if tax is due) to the retailer. The
29 Department shall adopt appropriate rules to carry out the
30 mandate of this paragraph.

31 If the user who would otherwise pay tax to the retailer
32 wants the transaction reporting return filed and the payment
33 of tax or proof of exemption made to the Department before
34 the retailer is willing to take these actions and such user

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

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

32 Any retailer filing a return under this Section shall
33 also include (for the purpose of paying tax thereon) the
34 total tax covered by such return upon the selling price of

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

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

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

18 Beginning January 1, 1990, each month the Department
19 shall pay into the State and Local Sales Tax Reform Fund, a
20 special fund in the State Treasury which is hereby created,
21 the net revenue realized for the preceding month from the 1%
22 tax on sales of food for human consumption which is to be
23 consumed off the premises where it is sold (other than
24 alcoholic beverages, soft drinks and food which has been
25 prepared for immediate consumption) and prescription and
26 nonprescription medicines, drugs, medical appliances and
27 insulin, urine testing materials, syringes and needles used
28 by diabetics.

29 Beginning January 1, 1990, each month the Department
30 shall pay into the County and Mass Transit District Fund 4%
31 of the net revenue realized for the preceding month from the
32 6.25% general rate on the selling price of tangible personal
33 property which is purchased outside Illinois at retail from a
34 retailer and which is titled or registered by an agency of

1 this State's government.

2 Beginning January 1, 1990, each month the Department
3 shall pay into the State and Local Sales Tax Reform Fund, a
4 special fund in the State Treasury, 20% of the net revenue
5 realized for the preceding month from the 6.25% general rate
6 on the selling price of tangible personal property, other
7 than tangible personal property which is purchased outside
8 Illinois at retail from a retailer and which is titled or
9 registered by an agency of this State's government.

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

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

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

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

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

19 Subject to payment of amounts into the Build Illinois
 20 Fund as provided in the preceding paragraph or in any
 21 amendment thereto hereafter enacted, the following specified
 22 monthly installment of the amount requested in the
 23 certificate of the Chairman of the Metropolitan Pier and
 24 Exposition Authority provided under Section 8.25f of the
 25 State Finance Act, but not in excess of the sums designated
 26 as "Total Deposit", shall be deposited in the aggregate from
 27 collections under Section 9 of the Use Tax Act, Section 9 of
 28 the Service Use Tax Act, Section 9 of the Service Occupation
 29 Tax Act, and Section 3 of the Retailers' Occupation Tax Act
 30 into the McCormick Place Expansion Project Fund in the
 31 specified fiscal years.

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000

1	1995	58,000,000
2	1996	61,000,000
3	1997	64,000,000
4	1998	68,000,000
5	1999	71,000,000
6	2000	75,000,000
7	2001	80,000,000
8	2002	93,000,000
9	2003	99,000,000
10	2004	103,000,000
11	2005	108,000,000
12	2006	113,000,000
13	2007	119,000,000
14	2008	126,000,000
15	2009	132,000,000
16	2010	139,000,000
17	2011	146,000,000
18	2012	153,000,000
19	2013	161,000,000
20	2014	170,000,000
21	2015	179,000,000
22	2016	189,000,000
23	2017	199,000,000
24	2018	210,000,000
25	2019	221,000,000
26	2020	233,000,000
27	2021	246,000,000
28	2022	260,000,000
29	2023 and	275,000,000

30 each fiscal year
31 thereafter that bonds
32 are outstanding under
33 Section 13.2 of the
34 Metropolitan Pier and

1 Exposition Authority
2 Act, but not after fiscal year 2042.

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

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

24 Subject to payment of amounts into the Build Illinois
25 Fund and the McCormick Place Expansion Project Fund pursuant
26 to the preceding paragraphs or in any amendments thereto
27 hereafter enacted, beginning with the receipt of the first
28 report of taxes paid by an eligible business and continuing
29 for a 25-year period, the Department shall each month pay
30 into the Energy Infrastructure Fund 80% of the net revenue
31 realized from the 6.25% general rate on the selling price of
32 Illinois-mined coal that was sold to an eligible business.
33 For purposes of this paragraph, the term "eligible business"
34 means a new electric generating facility certified pursuant

1 to Section 605-332 of the Department of Commerce and
2 Community Affairs Law of the Civil Administrative Code of
3 Illinois.

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

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

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

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

29 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99;
30 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff.
31 7-1-00; 91-901, eff. 1-1-01; 92-12, eff. 7-1-01; 92-16, eff.
32 6-28-01; 92-208, eff. 8-2-01; 92-492, eff. 1-1-02; 92-600,
33 eff. 6-28-02; 92-651, eff. 7-11-02.)

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

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

4 Sec. 9. Each serviceman required or authorized to
5 collect the tax herein imposed shall pay to the Department
6 the amount of such tax (except as otherwise provided) at the
7 time when he is required to file his return for the period
8 during which such tax was collected, less a discount of 2.1%
9 prior to January 1, 1990 and 1.75% on and after January 1,
10 1990, or \$5 per calendar year, whichever is greater, which is
11 allowed to reimburse the serviceman for expenses incurred in
12 collecting the tax, keeping records, preparing and filing
13 returns, remitting the tax and supplying data to the
14 Department on request. A serviceman need not remit that part
15 of any tax collected by him to the extent that he is required
16 to pay and does pay the tax imposed by the Service Occupation
17 Tax Act with respect to his sale of service involving the
18 incidental transfer by him of the same property. Beginning on
19 January 1, 2004 and through December 31, 2008, a retailer or
20 serviceman is allowed to take the 1.75% or \$5 discount, as
21 appropriate, for the first \$1,000,000 in taxes collected in
22 the aggregate in a calendar year under the Use Tax Act, the
23 Service Use Tax Act, the Service Occupation Tax Act, and the
24 Retailers' Occupation Tax Act. No discount may be taken
25 during that period for taxes collected above \$1,000,000 in
26 the aggregate in a calendar year under these Acts.

27 Except as provided hereinafter in this Section, on or
28 before the twentieth day of each calendar month, such
29 serviceman shall file a return for the preceding calendar
30 month in accordance with reasonable Rules and Regulations to
31 be promulgated by the Department. Such return shall be filed
32 on a form prescribed by the Department and shall contain such
33 information as the Department may reasonably require.

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

9 1. The name of the seller;

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

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

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

19 5. The amount of tax due;

20 5-5. The signature of the taxpayer; and

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

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

27 Beginning October 1, 1993, a taxpayer who has an average
28 monthly tax liability of \$150,000 or more shall make all
29 payments required by rules of the Department by electronic
30 funds transfer. Beginning October 1, 1994, a taxpayer who
31 has an average monthly tax liability of \$100,000 or more
32 shall make all payments required by rules of the Department
33 by electronic funds transfer. Beginning October 1, 1995, a
34 taxpayer who has an average monthly tax liability of \$50,000

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

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

25 Any taxpayer not required to make payments by electronic
26 funds transfer may make payments by electronic funds transfer
27 with the permission of the Department.

28 All taxpayers required to make payment by electronic
29 funds transfer and any taxpayers authorized to voluntarily
30 make payments by electronic funds transfer shall make those
31 payments in the manner authorized by the Department.

32 The Department shall adopt such rules as are necessary to
33 effectuate a program of electronic funds transfer and the
34 requirements of this Section.

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

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

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

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

28 Where a serviceman collects the tax with respect to the
29 selling price of property which he sells and the purchaser
30 thereafter returns such property and the serviceman refunds
31 the selling price thereof to the purchaser, such serviceman
32 shall also refund, to the purchaser, the tax so collected
33 from the purchaser. When filing his return for the period in
34 which he refunds such tax to the purchaser, the serviceman

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

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

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

22 Where the serviceman has more than one business
23 registered with the Department under separate registration
24 hereunder, such serviceman shall 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
27 registered business.

28 Beginning January 1, 1990, each month the Department
29 shall pay into the State and Local Tax Reform Fund, a special
30 fund in the State Treasury, the net revenue realized for the
31 preceding month from the 1% tax on sales of food for human
32 consumption which is to be consumed off the premises where it
33 is sold (other than alcoholic beverages, soft drinks and food
34 which has been prepared for immediate consumption) and

1 prescription and nonprescription medicines, drugs, medical
2 appliances and insulin, urine testing materials, syringes and
3 needles used by diabetics.

4 Beginning January 1, 1990, each month the Department
5 shall pay into the State and Local Sales Tax Reform Fund 20%
6 of the net revenue realized for the preceding month from the
7 6.25% general rate on transfers of tangible personal
8 property, other than tangible personal property which is
9 purchased outside Illinois at retail from a retailer and
10 which is titled or registered by an agency of this State's
11 government.

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

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

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

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

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

27	Fiscal Year	Total Deposit
28	1993	\$0
29	1994	53,000,000
30	1995	58,000,000
31	1996	61,000,000
32	1997	64,000,000
33	1998	68,000,000
34	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	246,000,000
23	2022	260,000,000
24	2023 and	275,000,000

25 each fiscal year
26 thereafter that bonds
27 are outstanding under
28 Section 13.2 of the
29 Metropolitan Pier and
30 Exposition Authority Act,
31 but not after fiscal year 2042.

32 Beginning July 20, 1993 and in each month of each fiscal
33 year thereafter, one-eighth of the amount requested in the
34 certificate of the Chairman of the Metropolitan Pier and

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

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

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

33 All remaining moneys received by the Department pursuant
34 to this Act shall be paid into the General Revenue Fund of

1 the State Treasury.

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

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

14 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99;
15 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff.
16 7-1-00; 92-12, eff. 7-1-01; 92-208, eff. 8-2-01; 92-492, eff.
17 1-1-02; 92-600, eff. 6-28-02; 92-651, eff. 7-11-02.)

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

20 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

21 Sec. 9. Each serviceman required or authorized to
22 collect the tax herein imposed shall pay to the Department
23 the amount of such tax at the time when he is required to
24 file his return for the period during which such tax was
25 collectible, less a discount of 2.1% prior to January 1,
26 1990, and 1.75% on and after January 1, 1990, or \$5 per
27 calendar year, whichever is greater, which is allowed to
28 reimburse the serviceman for expenses incurred in collecting
29 the tax, keeping records, preparing and filing returns,
30 remitting the tax and supplying data to the Department on
31 request. Beginning on January 1, 2004 and through December
32 31, 2008, a retailer or serviceman is allowed to take the

1 1.75% or \$5 discount, as appropriate, for the first
 2 \$1,000,000 in taxes collected in the aggregate in a calendar
 3 year under the Use Tax Act, the Service Use Tax Act, the
 4 Service Occupation Tax Act, and the Retailers' Occupation Tax
 5 Act. No discount may be taken during that period for taxes
 6 collected above \$1,000,000 in the aggregate in a calendar
 7 year under these Acts.

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

16 Except as provided hereinafter in this Section, on or
 17 before the twentieth day of each calendar month, such
 18 serviceman shall file a return for the preceding calendar
 19 month in accordance with reasonable rules and regulations to
 20 be promulgated by the Department of Revenue. Such return
 21 shall be filed on a form prescribed by the Department and
 22 shall contain such information as the Department may
 23 reasonably require.

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

- 32 1. The name of the seller;
- 33 2. The address of the principal place of business
- 34 from which he engages in business as a serviceman in this

1 State;

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

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

8 5. The amount of tax due;

9 5-5. The signature of the taxpayer; and

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

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

16 A serviceman may accept a Manufacturer's Purchase Credit
17 certification from a purchaser in satisfaction of Service Use
18 Tax as provided in Section 3-70 of the Service Use Tax Act if
19 the purchaser provides the appropriate documentation as
20 required by Section 3-70 of the Service Use Tax Act. A
21 Manufacturer's Purchase Credit certification, accepted by a
22 serviceman as provided in Section 3-70 of the Service Use Tax
23 Act, may be used by that serviceman to satisfy Service
24 Occupation Tax liability in the amount claimed in the
25 certification, not to exceed 6.25% of the receipts subject to
26 tax from a qualifying purchase.

27 If the serviceman's average monthly tax liability to the
28 Department does not exceed \$200, the Department may authorize
29 his returns to be filed on a quarter annual basis, with the
30 return for January, February and March of a given year being
31 due by April 20 of such year; with the return for April, May
32 and June of a given year being due by July 20 of such year;
33 with the return for July, August and September of a given
34 year being due by October 20 of such year, and with the

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

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

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

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

18 Beginning October 1, 1993, a taxpayer who has an average
19 monthly tax liability of \$150,000 or more shall make all
20 payments required by rules of the Department by electronic
21 funds transfer. Beginning October 1, 1994, a taxpayer who
22 has an average monthly tax liability of \$100,000 or more
23 shall make all payments required by rules of the Department
24 by electronic funds transfer. Beginning October 1, 1995, a
25 taxpayer who has an average monthly tax liability of \$50,000
26 or more shall make all payments required by rules of the
27 Department by electronic funds transfer. Beginning October
28 1, 2000, a taxpayer who has an annual tax liability of
29 \$200,000 or more shall make all payments required by rules of
30 the Department by electronic funds transfer. The term
31 "annual tax liability" shall be the sum of the taxpayer's
32 liabilities under this Act, and under all other State and
33 local occupation and use tax laws administered by the
34 Department, for the immediately preceding calendar year. The

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

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

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

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

26 Where a serviceman collects the tax with respect to the
27 selling price of tangible personal property which he sells
28 and the purchaser thereafter returns such tangible personal
29 property and the serviceman refunds the selling price thereof
30 to the purchaser, such serviceman shall also refund, to the
31 purchaser, the tax so collected from the purchaser. When
32 filing his return for the period in which he refunds such tax
33 to the purchaser, the serviceman may deduct the amount of the
34 tax so refunded by him to the purchaser from any other

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

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

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

21 Beginning January 1, 1990, each month the Department
22 shall pay into the Local Government Tax Fund the revenue
23 realized for the preceding month from the 1% tax on sales of
24 food for human consumption which is to be consumed off the
25 premises where it is sold (other than alcoholic beverages,
26 soft drinks and food which has been prepared for immediate
27 consumption) and prescription and nonprescription medicines,
28 drugs, medical appliances and insulin, urine testing
29 materials, syringes and needles used by diabetics.

30 Beginning January 1, 1990, each month the Department
31 shall pay into the County and Mass Transit District Fund 4%
32 of the revenue realized for the preceding month from the
33 6.25% general rate.

34 Beginning August 1, 2000, each month the Department shall

1 pay into the County and Mass Transit District Fund 20% of the
2 net revenue realized for the preceding month from the 1.25%
3 rate on the selling price of motor fuel and gasohol.

4 Beginning January 1, 1990, each month the Department
5 shall pay into the Local Government Tax Fund 16% of the
6 revenue realized for the preceding month from the 6.25%
7 general rate on transfers of tangible personal property.

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

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

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

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

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

23	Fiscal Year	Total Deposit
24	1993	\$0
25	1994	53,000,000
26	1995	58,000,000
27	1996	61,000,000
28	1997	64,000,000
29	1998	68,000,000
30	1999	71,000,000
31	2000	75,000,000
32	2001	80,000,000
33	2002	93,000,000
34	2003	99,000,000

1	2004	103,000,000
2	2005	108,000,000
3	2006	113,000,000
4	2007	119,000,000
5	2008	126,000,000
6	2009	132,000,000
7	2010	139,000,000
8	2011	146,000,000
9	2012	153,000,000
10	2013	161,000,000
11	2014	170,000,000
12	2015	179,000,000
13	2016	189,000,000
14	2017	199,000,000
15	2018	210,000,000
16	2019	221,000,000
17	2020	233,000,000
18	2021	246,000,000
19	2022	260,000,000
20	2023 and	275,000,000

21 each fiscal year
22 thereafter that bonds
23 are outstanding under
24 Section 13.2 of the
25 Metropolitan Pier and
26 Exposition Authority
27 Act, but not after fiscal year 2042.

28 Beginning July 20, 1993 and in each month of each fiscal
29 year thereafter, one-eighth of the amount requested in the
30 certificate of the Chairman of the Metropolitan Pier and
31 Exposition Authority for that fiscal year, less the amount
32 deposited into the McCormick Place Expansion Project Fund by
33 the State Treasurer in the respective month under subsection
34 (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,
5 but not in excess of the amount specified above as "Total
6 Deposit", has been deposited.

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

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

29 Remaining moneys received by the Department pursuant to
30 this Act shall be paid into the General Revenue Fund of the
31 State Treasury.

32 The Department may, upon separate written notice to a
33 taxpayer, require the taxpayer to prepare and file with the
34 Department on a form prescribed by the Department within not

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

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

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

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

34 The chief executive officer, proprietor, owner or highest

1 ranking manager shall sign the annual return to certify the
2 accuracy of the information contained therein. Any person
3 who willfully signs the annual return containing false or
4 inaccurate information shall be guilty of perjury and
5 punished accordingly. The annual return form prescribed by
6 the Department shall include a warning that the person
7 signing the 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,
13 upon certification of the Department of Revenue, the
14 Comptroller shall order transferred and the Treasurer shall
15 transfer from the General Revenue Fund to the Motor Fuel Tax
16 Fund an amount equal to 1.7% of 80% of the net revenue
17 realized under this Act for the second preceding month.
18 Beginning April 1, 2000, this transfer is no longer required
19 and shall not be made.

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

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

32 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99;
33 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff.
34 7-1-00; 92-12, eff. 7-1-01; 92-208, eff. 8-2-01; 92-492, eff.

1 1-1-02; 92-600, eff. 6-28-02; 92-651, eff. 7-11-02.)

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

4 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

- 10 1. The name of the seller;
- 11 2. His residence address and the address of his
12 principal place of business and the address of the
13 principal place of business (if that is a different
14 address) from which he engages in the business of selling
15 tangible personal property at retail in this State;
- 16 3. Total amount of receipts received by him during
17 the preceding calendar month or quarter, as the case may
18 be, from sales of tangible personal property, and from
19 services furnished, by him during such preceding calendar
20 month or quarter;
- 21 4. Total amount received by him during the
22 preceding calendar month or quarter on charge and time
23 sales of tangible personal property, and from services
24 furnished, by him prior to the month or quarter for which
25 the return is filed;
- 26 5. Deductions allowed by law;
- 27 6. Gross receipts which were received by him during
28 the preceding calendar month or quarter and upon the
29 basis of which the tax is imposed;
- 30 7. The amount of credit provided in Section 2d of
31 this Act;
- 32 8. The amount of tax due;

1 9. The signature of the taxpayer; and

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

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
7 be due on the return shall be deemed assessed.

8 Each return shall be accompanied by the statement of
9 prepaid tax issued pursuant to Section 2e for which credit is
10 claimed.

11 A retailer may accept a Manufacturer's Purchase Credit
12 certification from a purchaser in satisfaction of Use Tax as
13 provided in Section 3-85 of the Use Tax Act if the purchaser
14 provides the appropriate documentation as required by Section
15 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
16 certification, accepted by a retailer as provided in Section
17 3-85 of the Use Tax Act, may be used by that retailer to
18 satisfy Retailers' Occupation Tax liability in the amount
19 claimed in the certification, not to exceed 6.25% of the
20 receipts subject to tax from a qualifying purchase.

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.
25 The taxpayer shall also file a return with the Department for
26 each of the first two months of each calendar quarter, on or
27 before the twentieth day of the following calendar month,
28 stating:

- 29 1. The name of the seller;
- 30 2. The address of the principal place of business
31 from which he engages in the business of selling tangible
32 personal property at retail in this State;
- 33 3. The total amount of taxable receipts received by
34 him during the preceding calendar month from sales of

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

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

6 5. The amount of tax due; and

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

9 If a total amount of less than \$1 is payable, refundable
10 or creditable, such amount shall be disregarded if it is less
11 than 50 cents and shall be increased to \$1 if it is 50 cents
12 or more.

13 Beginning October 1, 1993, a taxpayer who has an average
14 monthly tax liability of \$150,000 or more shall make all
15 payments required by rules of the Department by electronic
16 funds transfer. Beginning October 1, 1994, a taxpayer who
17 has an average monthly tax liability of \$100,000 or more
18 shall make all payments required by rules of the Department
19 by electronic funds transfer. Beginning October 1, 1995, a
20 taxpayer who has an average monthly tax liability of \$50,000
21 or more shall make all payments required by rules of the
22 Department by electronic funds transfer. Beginning October
23 1, 2000, a taxpayer who has an annual tax liability of
24 \$200,000 or more shall make all payments required by rules of
25 the Department by electronic funds transfer. The term
26 "annual tax liability" shall be the sum of the taxpayer's
27 liabilities under this Act, and under all other State and
28 local occupation and use tax laws administered by the
29 Department, for the immediately preceding calendar year. The
30 term "average monthly tax liability" shall be the sum of the
31 taxpayer's liabilities under this Act, and under all other
32 State and local occupation and use tax laws administered by
33 the Department, for the immediately preceding calendar year
34 divided by 12. Beginning on October 1, 2002, a taxpayer who

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

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

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

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

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

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

28 If the retailer is otherwise required to file a monthly
29 return and if the retailer's average monthly tax liability to
30 the Department does not exceed \$200, the Department may
31 authorize his returns to be filed on a quarter annual basis,
32 with the return for January, February and March of a given
33 year being due by April 20 of such year; with the return for
34 April, May and June of a given year being due by July 20 of

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

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

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

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

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

27 In addition, with respect to motor vehicles, watercraft,
28 aircraft, and trailers that are required to be registered
29 with an agency of this State, every retailer selling this
30 kind of tangible personal property shall file, with the
31 Department, upon a form to be prescribed and supplied by the
32 Department, a separate return for each such item of tangible
33 personal property which the retailer sells, except that if,
34 in the same transaction, (i) a retailer of aircraft,

1 watercraft, motor vehicles or trailers transfers more than
2 one aircraft, watercraft, motor vehicle or trailer to another
3 aircraft, watercraft, motor vehicle retailer or trailer
4 retailer for the purpose of resale or (ii) a retailer of
5 aircraft, watercraft, motor vehicles, or trailers transfers
6 more than one aircraft, watercraft, motor vehicle, or trailer
7 to a purchaser for use as a qualifying rolling stock as
8 provided in Section 2-5 of this Act, then that seller may
9 report the transfer of all aircraft, watercraft, motor
10 vehicles or trailers involved in that transaction to the
11 Department on the same uniform invoice-transaction reporting
12 return form. For purposes of this Section, "watercraft"
13 means a Class 2, Class 3, or Class 4 watercraft as defined in
14 Section 3-2 of the Boat Registration and Safety Act, a
15 personal watercraft, or any boat equipped with an inboard
16 motor.

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

25 The transaction reporting return, in the case of motor
26 vehicles or trailers that are required to be registered with
27 an agency of this State, shall be the same document as the
28 Uniform Invoice referred to in Section 5-402 of The Illinois
29 Vehicle Code and must show the name and address of the
30 seller; the name and address of the purchaser; the amount of
31 the selling price including the amount allowed by the
32 retailer for traded-in property, if any; the amount allowed
33 by the retailer for the traded-in tangible personal property,
34 if any, to the extent to which Section 1 of this Act allows

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

12 The transaction reporting return in the case of
13 watercraft or aircraft must show the name and address of the
14 seller; the name and address of the purchaser; the amount of
15 the selling price including the amount allowed by the
16 retailer for traded-in property, if any; the amount allowed
17 by the retailer for the traded-in tangible personal property,
18 if any, to the extent to which Section 1 of this Act allows
19 an exemption for the value of traded-in property; the balance
20 payable after deducting such trade-in allowance from the
21 total selling price; the amount of tax due from the retailer
22 with respect to such transaction; the amount of tax collected
23 from the purchaser by the retailer on such transaction (or
24 satisfactory evidence that such tax is not due in that
25 particular instance, if that is claimed to be the fact); the
26 place and date of the sale, a sufficient identification of
27 the property sold, and such other information as the
28 Department may reasonably require.

29 Such transaction reporting return shall be filed not
30 later than 20 days after the day of delivery of the item that
31 is being sold, but may be filed by the retailer at any time
32 sooner than that if he chooses to do so. The transaction
33 reporting return and tax remittance or proof of exemption
34 from the Illinois use tax may be transmitted to the

1 Department by way of the State agency with which, or State
2 officer with whom the tangible personal property must be
3 titled or registered (if titling or registration is required)
4 if the Department and such agency or State officer determine
5 that this procedure will expedite the processing of
6 applications for title or registration.

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

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

28 If the user who would otherwise pay tax to the retailer
29 wants the transaction reporting return filed and the payment
30 of the tax or proof of exemption made to the Department
31 before the retailer is willing to take these actions and such
32 user has not paid the tax to the retailer, such user may
33 certify to the fact of such delay by the retailer and may
34 (upon the Department being satisfied of the truth of such

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

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

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

26 Where the seller is a limited liability company, the
27 return filed on behalf of the limited liability company shall
28 be signed by a manager, member, or properly accredited agent
29 of the limited liability company.

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

1 year, whichever is greater, which is allowed to reimburse the
2 retailer for the expenses incurred in keeping records,
3 preparing and filing returns, remitting the tax and supplying
4 data to the Department on request. Any prepayment made
5 pursuant to Section 2d of this Act shall be included in the
6 amount on which such 2.1% or 1.75% discount is computed. In
7 the case of retailers who report and pay the tax on a
8 transaction by transaction basis, as provided in this
9 Section, such discount shall be taken with each such tax
10 remittance instead of when such retailer files his periodic
11 return. Beginning on January 1, 2004 and through December 31,
12 2008, a retailer or serviceman is allowed to take the 1.75%
13 or \$5 discount, as appropriate, for the first \$1,000,000 in
14 taxes collected in the aggregate in a calendar year under the
15 Use Tax Act, the Service Use Tax Act, the Service Occupation
16 Tax Act, and the Retailers' Occupation Tax Act. No discount
17 may be taken during that period for taxes collected above
18 \$1,000,000 in the aggregate in a calendar year under these
19 Acts.

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

1 sales tax to be remitted in accordance with Section 2d of
2 this Act, was \$20,000 or more during the preceding 4 complete
3 calendar quarters, he shall file a return with the Department
4 each month by the 20th day of the month next following the
5 month during which such tax liability is incurred and shall
6 make payment to the Department on or before the 7th, 15th,
7 22nd and last day of the month during which such liability is
8 incurred. If the month during which such tax liability is
9 incurred began prior to January 1, 1985, each payment shall
10 be in an amount equal to 1/4 of the taxpayer's actual
11 liability for the month or an amount set by the Department
12 not to exceed 1/4 of the average monthly liability of the
13 taxpayer to the Department for the preceding 4 complete
14 calendar quarters (excluding the month of highest liability
15 and the month of lowest liability in such 4 quarter period).
16 If the month during which such tax liability is incurred
17 begins on or after January 1, 1985 and prior to January 1,
18 1987, each payment shall be in an amount equal to 22.5% of
19 the taxpayer's actual liability for the month or 27.5% of the
20 taxpayer's liability for the same calendar month of the
21 preceding year. If the month during which such tax liability
22 is incurred begins on or after January 1, 1987 and prior to
23 January 1, 1988, each payment shall be in an amount equal to
24 22.5% of the taxpayer's actual liability for the month or
25 26.25% of the taxpayer's liability for the same calendar
26 month of the preceding year. If the month during which such
27 tax liability is incurred begins on or after January 1, 1988,
28 and prior to January 1, 1989, or begins on or after January
29 1, 1996, each payment shall be in an amount equal to 22.5% of
30 the taxpayer's actual liability for the month or 25% of the
31 taxpayer's liability for the same calendar month of the
32 preceding year. If the month during which such tax liability
33 is incurred begins on or after January 1, 1989, and prior to
34 January 1, 1996, each payment shall be in an amount equal to

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

1 quarter period is less than \$20,000. However, if a taxpayer
2 can show the Department that a substantial change in the
3 taxpayer's business has occurred which causes the taxpayer to
4 anticipate that his average monthly tax liability for the
5 reasonably foreseeable future will fall below the \$20,000
6 threshold stated above, then such taxpayer may petition the
7 Department for a change in such taxpayer's reporting status.
8 The Department shall change such taxpayer's reporting status
9 unless it finds that such change is seasonal in nature and
10 not likely to be long term. If any such quarter monthly
11 payment is not paid at the time or in the amount required by
12 this Section, then the taxpayer shall be liable for penalties
13 and interest on the difference between the minimum amount due
14 as a payment and the amount of such quarter monthly payment
15 actually and timely paid, except insofar as the taxpayer has
16 previously made payments for that month to the Department in
17 excess of the minimum payments previously due as provided in
18 this Section. The Department shall make reasonable rules and
19 regulations to govern the quarter monthly payment amount and
20 quarter monthly payment dates for taxpayers who file on other
21 than a calendar monthly basis.

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

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

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

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

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

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

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

16 Beginning January 1, 1990, each month the Department
17 shall pay into the Local Government Tax Fund, a special fund
18 in the State treasury which is hereby created, the net
19 revenue realized for the preceding month from the 1% tax on
20 sales of food for human consumption which is to be consumed
21 off the premises where it is sold (other than alcoholic
22 beverages, soft drinks and food which has been prepared for
23 immediate consumption) and prescription and nonprescription
24 medicines, drugs, medical appliances and insulin, urine
25 testing materials, syringes and needles used by diabetics.

26 Beginning January 1, 1990, each month the Department
27 shall pay into the County and Mass Transit District Fund, a
28 special fund in the State treasury which is hereby created,
29 4% of the net revenue realized for the preceding month from
30 the 6.25% general rate.

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

1 Beginning January 1, 1990, each month the Department
 2 shall pay into the Local Government Tax Fund 16% of the net
 3 revenue realized for the preceding month from the 6.25%
 4 general rate on the selling price of tangible personal
 5 property.

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

10 Of the remainder of the moneys received by the Department
 11 pursuant to this Act, (a) 1.75% thereof shall be paid into
 12 the Build Illinois Fund and (b) prior to July 1, 1989, 2.2%
 13 and on and after July 1, 1989, 3.8% thereof shall be paid
 14 into the Build Illinois Fund; provided, however, that if in
 15 any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%,
 16 as the case may be, of the moneys received by the Department
 17 and required to be paid into the Build Illinois Fund pursuant
 18 to this Act, Section 9 of the Use Tax Act, Section 9 of the
 19 Service Use Tax Act, and Section 9 of the Service Occupation
 20 Tax Act, such Acts being hereinafter called the "Tax Acts"
 21 and such aggregate of 2.2% or 3.8%, as the case may be, of
 22 moneys being hereinafter called the "Tax Act Amount", and (2)
 23 the amount transferred to the Build Illinois Fund from the
 24 State and Local Sales Tax Reform Fund shall be less than the
 25 Annual Specified Amount (as hereinafter defined), an amount
 26 equal to the difference shall be immediately paid into the
 27 Build Illinois Fund from other moneys received by the
 28 Department pursuant to the Tax Acts; the "Annual Specified
 29 Amount" means the amounts specified below for fiscal years
 30 1986 through 1993:

31 Fiscal Year	Annual Specified Amount
32 1986	\$54,800,000
33 1987	\$76,650,000
34 1988	\$80,480,000

1	1989	\$88,510,000
2	1990	\$115,330,000
3	1991	\$145,470,000
4	1992	\$182,730,000
5	1993	\$206,520,000;

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

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

22 Subject to payment of amounts into the Build Illinois
23 Fund as provided in the preceding paragraph or in any
24 amendment thereto hereafter enacted, the following specified
25 monthly installment of the amount requested in the
26 certificate of the Chairman of the Metropolitan Pier and
27 Exposition Authority provided under Section 8.25f of the
28 State Finance Act, but not in excess of sums designated as
29 "Total Deposit", shall be deposited in the aggregate from
30 collections under Section 9 of the Use Tax Act, Section 9 of
31 the Service Use Tax Act, Section 9 of the Service Occupation
32 Tax Act, and Section 3 of the Retailers' Occupation Tax Act
33 into the McCormick Place Expansion Project Fund in the
34 specified fiscal years.

	Fiscal Year	Total Deposit
1		
2	1993	\$0
3	1994	53,000,000
4	1995	58,000,000
5	1996	61,000,000
6	1997	64,000,000
7	1998	68,000,000
8	1999	71,000,000
9	2000	75,000,000
10	2001	80,000,000
11	2002	93,000,000
12	2003	99,000,000
13	2004	103,000,000
14	2005	108,000,000
15	2006	113,000,000
16	2007	119,000,000
17	2008	126,000,000
18	2009	132,000,000
19	2010	139,000,000
20	2011	146,000,000
21	2012	153,000,000
22	2013	161,000,000
23	2014	170,000,000
24	2015	179,000,000
25	2016	189,000,000
26	2017	199,000,000
27	2018	210,000,000
28	2019	221,000,000
29	2020	233,000,000
30	2021	246,000,000
31	2022	260,000,000
32	2023 and	275,000,000
33	each fiscal year	
34	thereafter that bonds	

1 are outstanding under
2 Section 13.2 of the
3 Metropolitan Pier and
4 Exposition Authority
5 Act, but not after fiscal year 2042.

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

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

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

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

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

13 The Department may, upon separate written notice to a
14 taxpayer, require the taxpayer to prepare and file with the
15 Department on a form prescribed by the Department within not
16 less than 60 days after receipt of the notice an annual
17 information return for the tax year specified in the notice.
18 Such annual return to the Department shall include a
19 statement of gross receipts as shown by the retailer's last
20 Federal income tax return. If the total receipts of the
21 business as reported in the Federal income tax return do not
22 agree with the gross receipts reported to the Department of
23 Revenue for the same period, the retailer shall attach to his
24 annual return a schedule showing a reconciliation of the 2
25 amounts and the reasons for the difference. The retailer's
26 annual return to the Department shall also disclose the cost
27 of goods sold by the retailer during the year covered by such
28 return, opening and closing inventories of such goods for
29 such year, costs of goods used from stock or taken from stock
30 and given away by the retailer during such year, payroll
31 information of the retailer's business during such year and
32 any additional reasonable information which the Department
33 deems would be helpful in determining the accuracy of the
34 monthly, quarterly or annual returns filed by such retailer

1 as provided for in this Section.

2 If the annual information return required by this Section
3 is not filed when and as required, the taxpayer shall be
4 liable as follows:

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

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

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

23 The provisions of this Section concerning the filing of
24 an annual information return do not apply to a retailer who
25 is not required to file an income tax return with the United
26 States Government.

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

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

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

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

29 Any person engaged in the business of selling tangible
30 personal property at retail as a concessionaire or other type
31 of seller at the Illinois State Fair, county fairs, art
32 shows, flea markets and similar exhibitions or events, or any
33 transient merchants, as defined by Section 2 of the Transient
34 Merchant Act of 1987, may be required to make a daily report

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

16 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99;
17 91-101, eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff.
18 7-1-00; 91-901, eff. 1-1-01; 92-12, eff. 7-1-01; 92-16, eff.
19 6-28-01; 92-208, eff. 8-2-01; 92-484, eff. 8-23-01; 92-492,
20 eff. 1-1-02; 92-600, eff. 6-28-02; 92-651, eff. 7-11-02.)

21 Section 99. Effective date. This Act takes effect upon
22 becoming law.