



Sen. William R. Haine

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LRB093 18776 LRD 49858 a

1 AMENDMENT TO HOUSE BILL 6654

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 6654 by replacing  
3 everything after the enacting clause with the following:

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

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

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

- 12 1. The name of the seller;
- 13 2. His residence address and the address of his  
14 principal place of business and the address of the  
15 principal place of business (if that is a different  
16 address) from which he engages in the business of selling  
17 tangible personal property at retail in this State;
- 18 3. Total amount of receipts received by him during the  
19 preceding calendar month or quarter, as the case may be,  
20 from sales of tangible personal property, and from services  
21 furnished, by him during such preceding calendar month or  
22 quarter;
- 23 4. Total amount received by him during the preceding  
24 calendar month or quarter on charge and time sales of

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

4           5. Deductions allowed by law;

5           6. Gross receipts which were received by him during the  
6           preceding calendar month or quarter and upon the basis of  
7           which the tax is imposed;

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

10          8. The amount of tax due;

11          9. The signature of the taxpayer; and

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

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

18          Each return shall be accompanied by the statement of  
19          prepaid tax issued pursuant to Section 2e for which credit is  
20          claimed.

21          Prior to October 1, 2003, a retailer may accept a  
22          Manufacturer's Purchase Credit certification from a purchaser  
23          in satisfaction of Use Tax as provided in Section 3-85 of the  
24          Use Tax Act if the purchaser provides the appropriate  
25          documentation as required by Section 3-85 of the Use Tax Act. A  
26          Manufacturer's Purchase Credit certification, accepted by a  
27          retailer prior to October 1, 2003 as provided in Section 3-85  
28          of the Use Tax Act, may be used by that retailer to satisfy  
29          Retailers' Occupation Tax liability in the amount claimed in  
30          the certification, not to exceed 6.25% of the receipts subject  
31          to tax from a qualifying purchase. A Manufacturer's Purchase  
32          Credit reported on any original or amended return filed under  
33          this Act after October 20, 2003 shall be disallowed. No  
34          Manufacturer's Purchase Credit may be used after September 30,

1 2003 to satisfy any tax liability imposed under this Act,  
2 including any audit liability.

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

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

24 Beginning on October 1, 2003, any person who is not a  
25 licensed distributor, importing distributor, or manufacturer,  
26 as defined in the Liquor Control Act of 1934, but is engaged in  
27 the business of selling, at retail, alcoholic liquor shall file  
28 a statement with the Department of Revenue, in a format and at  
29 a time prescribed by the Department, showing the total amount  
30 paid for alcoholic liquor purchased during the preceding month  
31 and such other information as is reasonably required by the  
32 Department. The Department may adopt rules to require that this  
33 statement be filed in an electronic or telephonic format. Such  
34 rules may provide for exceptions from the filing requirements

1 of this paragraph. For the purposes of this paragraph, the term  
2 "alcoholic liquor" shall have the meaning prescribed in the  
3 Liquor Control Act of 1934.

4 Beginning on October 1, 2003, every distributor, importing  
5 distributor, and manufacturer of alcoholic liquor as defined in  
6 the Liquor Control Act of 1934, shall file a statement with the  
7 Department of Revenue, no later than the 10th day of the month  
8 for the preceding month during which transactions occurred, by  
9 electronic means, showing the total amount of gross receipts  
10 from the sale of alcoholic liquor sold or distributed during  
11 the preceding month to purchasers; identifying the purchaser to  
12 whom it was sold or distributed; the purchaser's tax  
13 registration number; and such other information reasonably  
14 required by the Department. A distributor, importing  
15 distributor, or manufacturer of alcoholic liquor must  
16 personally deliver, mail, or provide by electronic means to  
17 each retailer listed on the monthly statement a report  
18 containing a cumulative total of that distributor's, importing  
19 distributor's, or manufacturer's total sales of alcoholic  
20 liquor to that retailer no later than the 10th day of the month  
21 for the preceding month during which the transaction occurred.  
22 The distributor, importing distributor, or manufacturer shall  
23 notify the retailer as to the method by which the distributor,  
24 importing distributor, or manufacturer will provide the sales  
25 information. If the retailer is unable to receive the sales  
26 information by electronic means, the distributor, importing  
27 distributor, or manufacturer shall furnish the sales  
28 information by personal delivery or by mail. For purposes of  
29 this paragraph, the term "electronic means" includes, but is  
30 not limited to, the use of a secure Internet website, e-mail,  
31 or facsimile. A copy of the monthly statement shall be sent to  
32 the retailer no later than the 10th day of the month for the  
33 preceding month during which transactions occurred.

34 If a total amount of less than \$1 is payable, refundable or

1     creditable, such amount shall be disregarded if it is less than  
2     50 cents and shall be increased to \$1 if it is 50 cents or more.

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

28    Before August 1 of each year beginning in 1993, the  
29    Department shall notify all taxpayers required to make payments  
30    by electronic funds transfer. All taxpayers required to make  
31    payments by electronic funds transfer shall make those payments  
32    for a minimum of one year beginning on October 1.

33    Any taxpayer not required to make payments by electronic  
34    funds transfer may make payments by electronic funds transfer

1 with the permission of the Department.

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

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

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

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

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

33 Such quarter annual and annual returns, as to form and  
34 substance, shall be subject to the same requirements as monthly

1 returns.

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

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

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

1 and Safety Act, a personal watercraft, or any boat equipped  
2 with an inboard motor.

3 Any retailer who sells only motor vehicles, watercraft,  
4 aircraft, or trailers that are required to be registered with  
5 an agency of this State, so that all retailers' occupation tax  
6 liability is required to be reported, and is reported, on such  
7 transaction reporting returns and who is not otherwise required  
8 to file monthly or quarterly returns, need not file monthly or  
9 quarterly returns. However, those retailers shall be required  
10 to file returns on an annual basis.

11 The transaction reporting return, in the case of motor  
12 vehicles or trailers that are required to be registered with an  
13 agency of this State, shall be the same document as the Uniform  
14 Invoice referred to in Section 5-402 of The Illinois Vehicle  
15 Code and must show the name and address of the seller; the name  
16 and address of the purchaser; the amount of the selling price  
17 including the amount allowed by the retailer for traded-in  
18 property, if any; the amount allowed by the retailer for the  
19 traded-in tangible personal property, if any, to the extent to  
20 which Section 1 of this Act allows an exemption for the value  
21 of traded-in property; the balance payable after deducting such  
22 trade-in allowance from the total selling price; the amount of  
23 tax due from the retailer with respect to such transaction; the  
24 amount of tax collected from the purchaser by the retailer on  
25 such transaction (or satisfactory evidence that such tax is not  
26 due in that particular instance, if that is claimed to be the  
27 fact); the place and date of the sale; a sufficient  
28 identification of the property sold; such other information as  
29 is required in Section 5-402 of The Illinois Vehicle Code, and  
30 such other information as the Department may reasonably  
31 require.

32 The transaction reporting return in the case of watercraft  
33 or aircraft must show the name and address of the seller; the  
34 name and address of the purchaser; the amount of the selling



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

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

26 With each such transaction reporting return, the retailer  
27 shall remit the proper amount of tax due (or shall submit  
28 satisfactory evidence that the sale is not taxable if that is  
29 the case), to the Department or its agents, whereupon the  
30 Department shall issue, in the purchaser's name, a use tax  
31 receipt (or a certificate of exemption if the Department is  
32 satisfied that the particular sale is tax exempt) which such  
33 purchaser may submit to the agency with which, or State officer  
34 with whom, he must title or register the tangible personal

1 property that is involved (if titling or registration is  
2 required) in support of such purchaser's application for an  
3 Illinois certificate or other evidence of title or registration  
4 to such tangible personal property.

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

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

31 Refunds made by the seller during the preceding return  
32 period to purchasers, on account of tangible personal property  
33 returned to the seller, shall be allowed as a deduction under  
34 subdivision 5 of his monthly or quarterly return, as the case

1 may be, in case the seller had theretofore included the  
2 receipts from the sale of such tangible personal property in a  
3 return filed by him and had paid the tax imposed by this Act  
4 with respect to such receipts.

5 Where the seller is a corporation, the return filed on  
6 behalf of such corporation shall be signed by the president,  
7 vice-president, secretary or treasurer or by the properly  
8 accredited agent of such corporation.

9 Where the seller is a limited liability company, the return  
10 filed on behalf of the limited liability company shall be  
11 signed by a manager, member, or properly accredited agent of  
12 the limited liability company.

13 Except as provided in this Section, the retailer filing the  
14 return under this Section shall, at the time of filing such  
15 return, pay to the Department the amount of tax imposed by this  
16 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
17 on and after January 1, 1990, or \$5 per calendar year,  
18 whichever is greater, which is allowed to reimburse the  
19 retailer for the expenses incurred in keeping records,  
20 preparing and filing returns, remitting the tax and supplying  
21 data to the Department on request. Any prepayment made pursuant  
22 to Section 2d of this Act shall be included in the amount on  
23 which such 2.1% or 1.75% discount is computed. In the case of  
24 retailers who report and pay the tax on a transaction by  
25 transaction basis, as provided in this Section, such discount  
26 shall be taken with each such tax remittance instead of when  
27 such retailer files his periodic return.

28 Before October 1, 2000, if the taxpayer's average monthly  
29 tax liability to the Department under this Act, the Use Tax  
30 Act, the Service Occupation Tax Act, and the Service Use Tax  
31 Act, excluding any liability for prepaid sales tax to be  
32 remitted in accordance with Section 2d of this Act, was \$10,000  
33 or more during the preceding 4 complete calendar quarters, he  
34 shall file a return with the Department each month by the 20th

1 day of the month next following the month during which such tax  
2 liability is incurred and shall make payments to the Department  
3 on or before the 7th, 15th, 22nd and last day of the month  
4 during which such liability is incurred. On and after October  
5 1, 2000, if the taxpayer's average monthly tax liability to the  
6 Department under this Act, the Use Tax Act, the Service  
7 Occupation Tax Act, and the Service Use Tax Act, excluding any  
8 liability for prepaid sales tax to be remitted in accordance  
9 with Section 2d of this Act, was \$20,000 or more during the  
10 preceding 4 complete calendar quarters, he shall file a return  
11 with the Department each month by the 20th day of the month  
12 next following the month during which such tax liability is  
13 incurred and shall make payment to the Department on or before  
14 the 7th, 15th, 22nd and last day of the month during which such  
15 liability is incurred. If the month during which such tax  
16 liability is incurred began prior to January 1, 1985, each  
17 payment shall be in an amount equal to 1/4 of the taxpayer's  
18 actual liability for the month or an amount set by the  
19 Department not to exceed 1/4 of the average monthly liability  
20 of the taxpayer to the Department for the preceding 4 complete  
21 calendar quarters (excluding the month of highest liability and  
22 the month of lowest liability in such 4 quarter period). If the  
23 month during which such tax liability is incurred begins on or  
24 after January 1, 1985 and prior to January 1, 1987, each  
25 payment shall be in an amount equal to 22.5% of the taxpayer's  
26 actual liability for the month or 27.5% of the taxpayer's  
27 liability for the same calendar month of the preceding year. If  
28 the month during which such tax liability is incurred begins on  
29 or after January 1, 1987 and prior to January 1, 1988, each  
30 payment shall be in an amount equal to 22.5% of the taxpayer's  
31 actual liability for the month or 26.25% of the taxpayer's  
32 liability for the same calendar month of the preceding year. If  
33 the month during which such tax liability is incurred begins on  
34 or after January 1, 1988, and prior to January 1, 1989, or

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

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

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

1 Department on or before the 7th, 15th, 22nd and last day of the  
2 month during which such liability is incurred. If the month  
3 during which such tax liability is incurred began prior to the  
4 effective date of this amendatory Act of 1985, each payment  
5 shall be in an amount not less than 22.5% of the taxpayer's  
6 actual liability under Section 2d. If the month during which  
7 such tax liability is incurred begins on or after January 1,  
8 1986, each payment shall be in an amount equal to 22.5% of the  
9 taxpayer's actual liability for the month or 27.5% of the  
10 taxpayer's liability for the same calendar month of the  
11 preceding calendar year. If the month during which such tax  
12 liability is incurred begins on or after January 1, 1987, each  
13 payment shall be in an amount equal to 22.5% of the taxpayer's  
14 actual liability for the month or 26.25% of the taxpayer's  
15 liability for the same calendar month of the preceding year.  
16 The amount of such quarter monthly payments shall be credited  
17 against the final tax liability of the taxpayer's return for  
18 that month filed under this Section or Section 2f, as the case  
19 may be. Once applicable, the requirement of the making of  
20 quarter monthly payments to the Department pursuant to this  
21 paragraph shall continue until such taxpayer's average monthly  
22 prepaid tax collections during the preceding 2 complete  
23 calendar quarters is \$25,000 or less. If any such quarter  
24 monthly payment is not paid at the time or in the amount  
25 required, the taxpayer shall be liable for penalties and  
26 interest on such difference, except insofar as the taxpayer has  
27 previously made payments for that month in excess of the  
28 minimum payments previously due.

29 The provisions of this paragraph apply on and after October  
30 1, 2001. Without regard to whether a taxpayer is required to  
31 make quarter monthly payments as specified above, any taxpayer  
32 who is required by Section 2d of this Act to collect and remit  
33 prepaid taxes and has collected prepaid taxes that average in  
34 excess of \$20,000 per month during the preceding 4 complete

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

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



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

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

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

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

33 Beginning August 1, 2000, each month the Department shall  
34 pay into the County and Mass Transit District Fund 20% of the

1 net revenue realized for the preceding month from the 1.25%  
2 rate on the selling price of motor fuel and gasohol.

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

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

11 Of the remainder of the moneys received by the Department  
12 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
13 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
14 and after July 1, 1989, 3.8% thereof shall be paid into the  
15 Build Illinois Fund; provided, however, that if in any fiscal  
16 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
17 may be, of the moneys received by the Department and required  
18 to be paid into the Build Illinois Fund pursuant to this Act,  
19 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
20 Act, and Section 9 of the Service Occupation Tax Act, such Acts  
21 being hereinafter called the "Tax Acts" and such aggregate of  
22 2.2% or 3.8%, as the case may be, of moneys being hereinafter  
23 called the "Tax Act Amount", and (2) the amount transferred to  
24 the Build Illinois Fund from the State and Local Sales Tax  
25 Reform Fund shall be less than the Annual Specified Amount (as  
26 hereinafter defined), an amount equal to the difference shall  
27 be immediately paid into the Build Illinois Fund from other  
28 moneys received by the Department pursuant to the Tax Acts; the  
29 "Annual Specified Amount" means the amounts specified below for  
30 fiscal years 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 and  
9 each fiscal year thereafter; and further provided, that if on  
10 the last business day of any month the sum of (1) the Tax Act  
11 Amount required to be deposited into the Build Illinois Bond  
12 Account in the Build Illinois Fund during such month and (2)  
13 the amount transferred to the Build Illinois Fund from the  
14 State and Local Sales Tax Reform Fund shall have been less than  
15 1/12 of the Annual Specified Amount, an amount equal to the  
16 difference shall be immediately paid into the Build Illinois  
17 Fund from other moneys received by the Department pursuant to  
18 the Tax Acts; and, further provided, that in no event shall the  
19 payments required under the preceding proviso result in  
20 aggregate payments into the Build Illinois Fund pursuant to  
21 this clause (b) for any fiscal year in excess of the greater of  
22 (i) the Tax Act Amount or (ii) the Annual Specified Amount for  
23 such fiscal year. The amounts payable into the Build Illinois  
24 Fund under clause (b) of the first sentence in this paragraph  
25 shall be payable only until such time as the aggregate amount  
26 on deposit under each trust indenture securing Bonds issued and  
27 outstanding pursuant to the Build Illinois Bond Act is  
28 sufficient, taking into account any future investment income,  
29 to fully provide, in accordance with such indenture, for the  
30 defeasance of or the payment of the principal of, premium, if  
31 any, and interest on the Bonds secured by such indenture and on  
32 any Bonds expected to be issued thereafter and all fees and  
33 costs payable with respect thereto, all as certified by the  
34 Director of the Bureau of the Budget (now Governor's Office of

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

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

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

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

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

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

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

1 paragraph, the term "eligible business" means a new electric  
2 generating facility certified pursuant to Section 605-332 of  
3 the Department of Commerce and Economic Opportunity ~~Community~~  
4 ~~Affairs~~ Law of the Civil Administrative Code of Illinois.

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

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

34 If the annual information return required by this Section

1 is not filed when and as required, the taxpayer shall be liable  
2 as follows:

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

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

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

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

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

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



1 overpayment of liability.

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

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

26 Any person engaged in the business of selling tangible  
27 personal property at retail as a concessionaire or other type  
28 of seller at the Illinois State Fair, county fairs, art shows,  
29 flea markets and similar exhibitions or events, or any  
30 transient merchants, as defined by Section 2 of the Transient  
31 Merchant Act of 1987, may be required to make a daily report of  
32 the amount of such sales to the Department and to make a daily  
33 payment of the full amount of tax due. The Department shall  
34 impose this requirement when it finds that there is a

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

12 (Source: P.A. 92-12, eff. 7-1-01; 92-16, eff. 6-28-01; 92-208,  
13 eff. 8-2-01; 92-484, eff. 8-23-01; 92-492, eff. 1-1-02; 92-600,  
14 eff. 6-28-02; 92-651, eff. 7-11-02; 93-22, eff. 6-20-03; 93-24,  
15 eff. 6-20-03; revised 10-15-03.)

16 Section 10. The Liquor Control Act of 1934 is amended by  
17 changing Sections 7-5 and 7-6 as follows:

18 (235 ILCS 5/7-5) (from Ch. 43, par. 149)

19 Sec. 7-5. The local liquor control commissioner may revoke  
20 or suspend any license issued by him if he determines that the  
21 licensee has violated any of the provisions of this Act or of  
22 any valid ordinance or resolution enacted by the particular  
23 city council, president, or board of trustees or county board  
24 (as the case may be) or any applicable rule or regulations  
25 established by the local liquor control commissioner or the  
26 State commission which is not inconsistent with law. Upon  
27 notification by the Illinois Department of Revenue, the State  
28 Commission, in accordance with Section 3-12, may refuse the  
29 issuance or renewal of a license, fine a licensee, or suspend  
30 or shall revoke any license issued by the State Commission ~~it~~  
31 if the licensee or license applicant has violated the  
32 provisions of Section 3 of the Retailers' Occupation Tax Act.

1 In addition to the suspension, the local liquor control  
2 commissioner in any county or municipality may levy a fine on  
3 the licensee for such violations. The fine imposed shall not  
4 exceed \$1000 for a first violation within a 12-month period,  
5 \$1,500 for a second violation within a 12-month period, and  
6 \$2,500 for a third or subsequent violation within a 12-month  
7 period. Each day on which a violation continues shall  
8 constitute a separate violation. Not more than \$15,000 in fines  
9 under this Section may be imposed against any licensee during  
10 the period of his license. Proceeds from such fines shall be  
11 paid into the general corporate fund of the county or municipal  
12 treasury, as the case may be.

13 However, no such license shall be so revoked or suspended  
14 and no licensee shall be fined except after a public hearing by  
15 the local liquor control commissioner with a 3 day written  
16 notice to the licensee affording the licensee an opportunity to  
17 appear and defend. All such hearings shall be open to the  
18 public and the local liquor control commissioner shall reduce  
19 all evidence to writing and shall maintain an official record  
20 of the proceedings. If the local liquor control commissioner  
21 has reason to believe that any continued operation of a  
22 particular licensed premises will immediately threaten the  
23 welfare of the community he may, upon the issuance of a written  
24 order stating the reason for such conclusion and without notice  
25 or hearing order the licensed premises closed for not more than  
26 7 days, giving the licensee an opportunity to be heard during  
27 that period, except that if such licensee shall also be engaged  
28 in the conduct of another business or businesses on the  
29 licensed premises such order shall not be applicable to such  
30 other business or businesses.

31 The local liquor control commissioner shall within 5 days  
32 after such hearing, if he determines after such hearing that  
33 the license should be revoked or suspended or that the licensee  
34 should be fined, state the reason or reasons for such

1 determination in a written order, and either the amount of the  
2 fine, the period of suspension, or that the license has been  
3 revoked, and shall serve a copy of such order within the 5 days  
4 upon the licensee.

5 If the premises for which the license was issued are  
6 located outside of a city, village or incorporated town having  
7 a population of 500,000 or more inhabitants, the licensee after  
8 the receipt of such order of suspension or revocation shall  
9 have the privilege within a period of 20 days after the receipt  
10 of such order of suspension or revocation of appealing the  
11 order to the State commission for a decision sustaining,  
12 reversing or modifying the order of the local liquor control  
13 commissioner. If the State commission affirms the local  
14 commissioner's order to suspend or revoke the license at the  
15 first hearing, the appellant shall cease to engage in the  
16 business for which the license was issued, until the local  
17 commissioner's order is terminated by its own provisions or  
18 reversed upon rehearing or by the courts.

19 If the premises for which the license was issued are  
20 located within a city, village or incorporated town having a  
21 population of 500,000 or more inhabitants, the licensee shall  
22 have the privilege, within a period of 20 days after the  
23 receipt of such order of fine, suspension or revocation, of  
24 appealing the order to the local license appeal commission and  
25 upon the filing of such an appeal by the licensee the license  
26 appeal commission shall determine the appeal upon certified  
27 record of proceedings of the local liquor commissioner in  
28 accordance with the provisions of Section 7-9. Within 30 days  
29 after such appeal was heard the license appeal commission shall  
30 render a decision sustaining or reversing the order of the  
31 local liquor control commissioner.

32 (Source: P.A. 93-22, eff. 6-20-03.)

33 (235 ILCS 5/7-6) (from Ch. 43, par. 150)

1           Sec. 7-6. All proceedings for the revocation or suspension  
2 of licenses of manufacturers, distributors, importing  
3 distributors, non-resident dealers, foreign importers,  
4 non-beverage users, railroads, airplanes and boats shall be  
5 before the State Commission. All such proceedings and all  
6 proceedings for the revocation or suspension of a retailer's  
7 license before the State commission shall be in accordance with  
8 rules and regulations established by it not inconsistent with  
9 law. However, no such license shall be so revoked or suspended  
10 except after a hearing by the State commission with reasonable  
11 notice to the licensee served by registered or certified mail  
12 with return receipt requested at least 10 days prior to the  
13 hearings at the last known place of business of the licensee  
14 and after an opportunity to appear and defend. Such notice  
15 shall specify the time and place of the hearing, the nature of  
16 the charges, the specific provisions of the Act and rules  
17 violated, and the specific facts supporting the charges or  
18 violation. The findings of the Commission shall be predicated  
19 upon competent evidence. The revocation of a local license  
20 shall automatically result in the revocation of a State  
21 license. Upon notification by the Illinois Department of  
22 Revenue, the State Commission, in accordance with Section 3-12,  
23 may refuse the issuance or renewal of a license, fine a  
24 licensee, or suspend or ~~shall~~ revoke any license issued by the  
25 State Commission ~~it~~ if the licensee or license applicant has  
26 violated the provisions of Section 3 of the Retailers'  
27 Occupation Tax Act. All procedures for the suspension or  
28 revocation of a license, as enumerated above, are applicable to  
29 the levying of fines for violations of this Act or any rule or  
30 regulation issued pursuant thereto.

31 (Source: P.A. 93-22, eff. 6-20-03.)

32           Section 99. Effective date. This Act takes effect upon  
33 becoming law."