



## 94TH GENERAL ASSEMBLY

### State of Illinois

#### 2005 and 2006

##### HB4170

Introduced 10/27/2005, by Rep. Aaron Schock - Ruth Munson

#### SYNOPSIS AS INTRODUCED:

|                       |                            |
|-----------------------|----------------------------|
| 30 ILCS 105/6z-69 new |                            |
| 30 ILCS 105/6z-70 new |                            |
| 30 ILCS 105/8h        |                            |
| 30 ILCS 105/8n new    |                            |
| 35 ILCS 105/9         | from Ch. 120, par. 439.9   |
| 35 ILCS 110/9         | from Ch. 120, par. 439.39  |
| 35 ILCS 115/9         | from Ch. 120, par. 439.109 |
| 35 ILCS 120/3         | from Ch. 120, par. 442     |

Amends the State Finance Act. Creates the Home Emergency Assistance Targeted Relief Fund as a special fund in the State treasury and provides that, from appropriations from the Fund, the Department of Healthcare and Family Services must use the moneys in the Fund for the purposes of energy assistance programs. Creates the Extra Fuel Tax Revenues Fund as a special fund in the State treasury. Requires the Treasurer, on the effective date of this amendatory Act, to transfer \$50,000,000 from the General Revenue Fund to the Home Emergency Assistance Targeted Relief Fund. Provides that, beginning on the effective date of this amendatory Act, on the first day of each month, the Treasurer shall transfer the balance, if any, of the Extra Fuel Tax Revenues Fund to the General Revenue Fund until the cumulative amount transferred from the Extra Fuel Tax Revenues Fund to the General Revenue Fund reaches \$50,000,000. Exempts the Home Emergency Assistance Targeted Relief Fund and the Extra Fuel Tax Revenues Fund from the administrative chargeback provisions of the Act. Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. In each of those Acts, provides that if, at any time during fiscal year 2006, the total net revenue realized for fiscal year 2006 that was collected by the State on the sale or use of motor fuel in fiscal year 2006 is equal to or exceeds the total net revenue realized for fiscal year 2005 that was collected by the State on the sale or use of motor fuel, then each month through July 2006 the Department shall pay into the Extra Fuels Tax Revenues Fund 80% of the net revenue realized for the preceding month from the 6.25% rate on the selling price of motor fuel and gasohol that was sold during fiscal year 2006. Effective immediately.

LRB094 14831 BDD 49824 b

FISCAL NOTE ACT  
MAY APPLY

1 AN ACT concerning finance.

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

4 Section 3. The State Finance Act is amended by changing  
5 Section 8h and by adding Sections 6z-69, 6z-70, and 8n as  
6 follows:

7 (30 ILCS 105/6z-69 new)

8 Sec. 6z-69. The Home Emergency Assistance Targeted Relief  
9 Fund. The Home Emergency Assistance Targeted Relief Fund is  
10 created as a special fund in the State treasury. From  
11 appropriations to the Department of Healthcare and Family  
12 Services from the Fund, the Department must use the moneys in  
13 the Fund for the purposes of providing energy assistance under  
14 the Energy Assistance Act and the the Good Samaritan Energy  
15 Plan Act.

16 Moneys received for the purposes of this Section,  
17 including, without limitation, appropriations and gifts,  
18 grants, and awards from any public or private entity, must be  
19 deposited into the Fund. Any interest earned on moneys in the  
20 Fund must be deposited into the Fund.

21

22 (30 ILCS 105/6z-70 new)

23 Sec. 6z-70. Extra Fuel Tax Revenues Fund. The Extra Fuel  
24 Tax Revenues Fund is created as a special fund in the State  
25 treasury. Moneys received for the purposes of this Section,  
26 including, without limitation, appropriations and gifts,  
27 grants, and awards from any public or private entity, must be  
28 deposited into the Fund. Any interest earned on moneys in the  
29 Fund must be deposited into the Fund.

30 (30 ILCS 105/8h)

1           Sec. 8h. Transfers to General Revenue Fund.

2           (a) Except as provided in subsection (b), notwithstanding  
3 any other State law to the contrary, the Governor may, through  
4 June 30, 2007, from time to time direct the State Treasurer and  
5 Comptroller to transfer a specified sum from any fund held by  
6 the State Treasurer to the General Revenue Fund in order to  
7 help defray the State's operating costs for the fiscal year.  
8 The total transfer under this Section from any fund in any  
9 fiscal year shall not exceed the lesser of (i) 8% of the  
10 revenues to be deposited into the fund during that fiscal year  
11 or (ii) an amount that leaves a remaining fund balance of 25%  
12 of the July 1 fund balance of that fiscal year. In fiscal year  
13 2005 only, prior to calculating the July 1, 2004 final  
14 balances, the Governor may calculate and direct the State  
15 Treasurer with the Comptroller to transfer additional amounts  
16 determined by applying the formula authorized in Public Act  
17 93-839 to the funds balances on July 1, 2003. No transfer may  
18 be made from a fund under this Section that would have the  
19 effect of reducing the available balance in the fund to an  
20 amount less than the amount remaining unexpended and unreserved  
21 from the total appropriation from that fund estimated to be  
22 expended for that fiscal year. This Section does not apply to  
23 any funds that are restricted by federal law to a specific use,  
24 to any funds in the Motor Fuel Tax Fund, the Intercity  
25 Passenger Rail Fund, the Hospital Provider Fund, the Medicaid  
26 Provider Relief Fund, the Reviewing Court Alternative Dispute  
27 Resolution Fund, ~~or~~ the Voters' Guide Fund, the Foreign  
28 Language Interpreter Fund, the Lawyers' Assistance Program  
29 Fund, the Supreme Court Federal Projects Fund, the Supreme  
30 Court Special State Projects Fund, ~~or~~ the Low-Level Radioactive  
31 Waste Facility Development and Operation Fund, Home Emergency  
32 Assistance Targeted Relief Fund, the Extra Fuel Tax Revenues  
33 Fund, or the Hospital Basic Services Preservation Fund, or to  
34 any funds to which subsection (f) of Section 20-40 of the  
35 Nursing and Advanced Practice Nursing Act applies. No transfers  
36 may be made under this Section from the Pet Population Control

1 Fund. Notwithstanding any other provision of this Section, for  
2 fiscal year 2004, the total transfer under this Section from  
3 the Road Fund or the State Construction Account Fund shall not  
4 exceed the lesser of (i) 5% of the revenues to be deposited  
5 into the fund during that fiscal year or (ii) 25% of the  
6 beginning balance in the fund. For fiscal year 2005 through  
7 fiscal year 2007, no amounts may be transferred under this  
8 Section from the Road Fund, the State Construction Account  
9 Fund, the Criminal Justice Information Systems Trust Fund, the  
10 Wireless Service Emergency Fund, or the Mandatory Arbitration  
11 Fund.

12 In determining the available balance in a fund, the  
13 Governor may include receipts, transfers into the fund, and  
14 other resources anticipated to be available in the fund in that  
15 fiscal year.

16 The State Treasurer and Comptroller shall transfer the  
17 amounts designated under this Section as soon as may be  
18 practicable after receiving the direction to transfer from the  
19 Governor.

20 (b) This Section does not apply to: (i) the Ticket For The  
21 Cure Fund; (ii) ~~or to~~ any fund established under the Community  
22 Senior Services and Resources Act; or (iii) ~~(ii)~~ on or after  
23 January 1, 2006 (the effective date of Public Act 94-511) ~~this~~  
24 ~~amendatory Act of the 94th General Assembly~~, the Child Labor  
25 and Day and Temporary Labor Enforcement Fund.

26 (Source: P.A. 93-32, eff. 6-20-03; 93-659, eff. 2-3-04; 93-674,  
27 eff. 6-10-04; 93-714, eff. 7-12-04; 93-801, eff. 7-22-04;  
28 93-839, eff. 7-30-04; 93-1054, eff. 11-18-04; 93-1067, eff.  
29 1-15-05; 94-91, eff. 7-1-05; 94-120, eff. 7-6-05; 94-511, eff.  
30 1-1-06; 94-535, eff. 8-10-05; 94-639, eff. 8-22-05; 94-645,  
31 eff. 8-22-05; 94-648, eff. 1-1-06; revised 8-29-05.)

32 (30 ILCS 105/8n new)

33 Sec. 8n. Fund transfers.

34 (a) In addition to any other transfers that may be provided  
35 for by law, as soon as practical after the effective date of

1 this amendatory Act of the 94th General Assembly, the Treasurer  
2 shall transfer the amount of \$50,000,000 from the General  
3 Revenue Fund to the Home Emergency Assistance Targeted Relief  
4 Fund.

5 (b) In addition to any other transfers that may be provided  
6 for by law, beginning on the effective date of this amendatory  
7 Act of the 94th General Assembly, on the first day of each  
8 month, the Treasurer shall transfer the balance, if any, of the  
9 Extra Fuel Tax Revenues Fund to the General Revenue Fund. Once  
10 the cumulative amount transferred from the Extra Fuel Tax  
11 Revenues Fund to the General Revenue Fund reaches \$50,000,000,  
12 the transfers under this subsection must cease.

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

15 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

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

1 the sale of the same property.

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

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

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

24 1. The name of the seller;

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

28 3. The total amount of taxable receipts received by him  
29 during the preceding calendar month from sales of tangible  
30 personal property by him during such preceding calendar  
31 month, including receipts from charge and time sales, but  
32 less all deductions allowed by law;

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

35 5. The amount of tax due;

36 5-5. The signature of the taxpayer; and

1           6. Such other reasonable information as the Department  
2           may require.

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

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

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

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

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

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

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



1 month during which such tax liability is incurred begins on or  
2 after January 1, 1985, and prior to January 1, 1987, each  
3 payment shall be in an amount equal to 22.5% of the taxpayer's  
4 actual liability for the month or 27.5% of the taxpayer's  
5 liability for the same calendar month of the preceding year. If  
6 the month during which such tax liability is incurred begins on  
7 or after January 1, 1987, and prior to January 1, 1988, each  
8 payment shall be in an amount equal to 22.5% of the taxpayer's  
9 actual liability for the month or 26.25% of the taxpayer's  
10 liability for the same calendar month of the preceding year. If  
11 the month during which such tax liability is incurred begins on  
12 or after January 1, 1988, and prior to January 1, 1989, or  
13 begins on or after January 1, 1996, each payment shall be in an  
14 amount equal to 22.5% of the taxpayer's actual liability for  
15 the month or 25% of the taxpayer's liability for the same  
16 calendar month of the preceding year. If the month during which  
17 such tax liability is incurred begins on or after January 1,  
18 1989, and prior to January 1, 1996, each payment shall be in an  
19 amount equal to 22.5% of the taxpayer's actual liability for  
20 the month or 25% of the taxpayer's liability for the same  
21 calendar month of the preceding year or 100% of the taxpayer's  
22 actual liability for the quarter monthly reporting period. The  
23 amount of such quarter monthly payments shall be credited  
24 against the final tax liability of the taxpayer's return for  
25 that month. Before October 1, 2000, once applicable, the  
26 requirement of the making of quarter monthly payments to the  
27 Department shall continue until such taxpayer's average  
28 monthly liability to the Department during the preceding 4  
29 complete calendar quarters (excluding the month of highest  
30 liability and the month of lowest liability) is less than  
31 \$9,000, or until such taxpayer's average monthly liability to  
32 the Department as computed for each calendar quarter of the 4  
33 preceding complete calendar quarter period is less than  
34 \$10,000. However, if a taxpayer can show the Department that a  
35 substantial change in the taxpayer's business has occurred  
36 which causes the taxpayer to anticipate that his average

1 monthly tax liability for the reasonably foreseeable future  
2 will fall below the \$10,000 threshold stated above, then such  
3 taxpayer may petition the Department for change in such  
4 taxpayer's reporting status. On and after October 1, 2000, once  
5 applicable, the requirement of the making of quarter monthly  
6 payments to the Department shall continue until such taxpayer's  
7 average monthly liability to the Department during the  
8 preceding 4 complete calendar quarters (excluding the month of  
9 highest liability and the month of lowest liability) is less  
10 than \$19,000 or until such taxpayer's average monthly liability  
11 to the Department as computed for each calendar quarter of the  
12 4 preceding complete calendar quarter period is less than  
13 \$20,000. However, if a taxpayer can show the Department that a  
14 substantial change in the taxpayer's business has occurred  
15 which causes the taxpayer to anticipate that his average  
16 monthly tax liability for the reasonably foreseeable future  
17 will fall below the \$20,000 threshold stated above, then such  
18 taxpayer may petition the Department for a change in such  
19 taxpayer's reporting status. The Department shall change such  
20 taxpayer's reporting status unless it finds that such change is  
21 seasonal in nature and not likely to be long term. If any such  
22 quarter monthly payment is not paid at the time or in the  
23 amount required by this Section, then the taxpayer shall be  
24 liable for penalties and interest on the difference between the  
25 minimum amount due and the amount of such quarter monthly  
26 payment actually and timely paid, except insofar as the  
27 taxpayer has previously made payments for that month to the  
28 Department in excess of the minimum payments previously due as  
29 provided in this Section. The Department shall make reasonable  
30 rules and regulations to govern the quarter monthly payment  
31 amount and quarter monthly payment dates for taxpayers who file  
32 on other than a calendar monthly basis.

33 If any such payment provided for in this Section exceeds  
34 the taxpayer's liabilities under this Act, the Retailers'  
35 Occupation Tax Act, the Service Occupation Tax Act and the  
36 Service Use Tax Act, as shown by an original monthly return,

1 the Department shall issue to the taxpayer a credit memorandum  
2 no later than 30 days after the date of payment, which  
3 memorandum may be submitted by the taxpayer to the Department  
4 in payment of tax liability subsequently to be remitted by the  
5 taxpayer to the Department or be assigned by the taxpayer to a  
6 similar taxpayer under this Act, the Retailers' Occupation Tax  
7 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
8 in accordance with reasonable rules and regulations to be  
9 prescribed by the Department, except that if such excess  
10 payment is shown on an original monthly return and is made  
11 after December 31, 1986, no credit memorandum shall be issued,  
12 unless requested by the taxpayer. If no such request is made,  
13 the taxpayer may credit such excess payment against tax  
14 liability subsequently to be remitted by the taxpayer to the  
15 Department under this Act, the Retailers' Occupation Tax Act,  
16 the Service Occupation Tax Act or the Service Use Tax Act, in  
17 accordance with reasonable rules and regulations prescribed by  
18 the Department. If the Department subsequently determines that  
19 all or any part of the credit taken was not actually due to the  
20 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall  
21 be reduced by 2.1% or 1.75% of the difference between the  
22 credit taken and that actually due, and the taxpayer shall be  
23 liable for penalties and interest on such difference.

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

35 If the retailer is otherwise required to file a monthly or  
36 quarterly return and if the retailer's average monthly tax

1 liability to the Department does not exceed \$50, the Department  
2 may authorize his returns to be filed on an annual basis, with  
3 the return for a given year being due by January 20 of the  
4 following year.

5 Such quarter annual and annual returns, as to form and  
6 substance, shall be subject to the same requirements as monthly  
7 returns.

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

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

1 with an inboard motor.

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

23 The transaction reporting return in the case of watercraft  
24 and aircraft must show the name and address of the seller; the  
25 name and address of the purchaser; the amount of the selling  
26 price including the amount allowed by the retailer for  
27 traded-in property, if any; the amount allowed by the retailer  
28 for the traded-in tangible personal property, if any, to the  
29 extent to which Section 2 of this Act allows an exemption for  
30 the value of traded-in property; the balance payable after  
31 deducting such trade-in allowance from the total selling price;  
32 the amount of tax due from the retailer with respect to such  
33 transaction; the amount of tax collected from the purchaser by  
34 the retailer on such transaction (or satisfactory evidence that  
35 such tax is not due in that particular instance, if that is  
36 claimed to be the fact); the place and date of the sale, a

1 sufficient identification of the property sold, and such other  
2 information as the Department may reasonably require.

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

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

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

36 If the user who would otherwise pay tax to the retailer

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

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

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

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

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

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

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

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

34 Beginning January 1, 1990, each month the Department shall  
35 pay into the State and Local Sales Tax Reform Fund, a special  
36 fund in the State Treasury, 20% of the net revenue realized for



1 the preceding month from the 6.25% general rate on the selling  
2 price of tangible personal property, other than tangible  
3 personal property which is purchased outside Illinois at retail  
4 from a retailer and which is titled or registered by an agency  
5 of this State's government.

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

10 Beginning on the effective date of this amendatory Act of  
11 the 94th General Assembly, if, at any time during fiscal year  
12 2006, the total net revenue realized for fiscal year 2006 that  
13 was collected by the State on the sale or use of motor fuel  
14 under this Act in fiscal year 2006 is equal to or exceeds the  
15 total net revenue realized for fiscal year 2005 that was  
16 collected by the State on the sale or use of motor fuel under  
17 this Act, then each month through July 2006 the Department  
18 shall pay into the Extra Fuels Tax Revenues Fund 80% of the net  
19 revenue realized for the preceding month from the 6.25% rate on  
20 the selling price of motor fuel and gasohol that was sold  
21 during fiscal year 2006.

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

29 Of the remainder of the moneys received by the Department  
30 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
31 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
32 and after July 1, 1989, 3.8% thereof shall be paid into the  
33 Build Illinois Fund; provided, however, that if in any fiscal  
34 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
35 may be, of the moneys received by the Department and required  
36 to be paid into the Build Illinois Fund pursuant to Section 3

1 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
2 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
3 Service Occupation Tax Act, such Acts being hereinafter called  
4 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
5 may be, of moneys being hereinafter called the "Tax Act  
6 Amount", and (2) the amount transferred to the Build Illinois  
7 Fund from the State and Local Sales Tax Reform Fund shall be  
8 less than the Annual Specified Amount (as defined in Section 3  
9 of the Retailers' Occupation Tax Act), an amount equal to the  
10 difference shall be immediately paid into the Build Illinois  
11 Fund from other moneys received by the Department pursuant to  
12 the Tax Acts; and further provided, that if on the last  
13 business day of any month the sum of (1) the Tax Act Amount  
14 required to be deposited into the Build Illinois Bond Account  
15 in the Build Illinois Fund during such month and (2) the amount  
16 transferred during such month to the Build Illinois Fund from  
17 the State and Local Sales Tax Reform Fund shall have been less  
18 than 1/12 of the Annual Specified Amount, an amount equal to  
19 the difference shall be immediately paid into the Build  
20 Illinois Fund from other moneys received by the Department  
21 pursuant to the Tax Acts; and, further provided, that in no  
22 event shall the payments required under the preceding proviso  
23 result in aggregate payments into the Build Illinois Fund  
24 pursuant to this clause (b) for any fiscal year in excess of  
25 the greater of (i) the Tax Act Amount or (ii) the Annual  
26 Specified Amount for such fiscal year; and, further provided,  
27 that the amounts payable into the Build Illinois Fund under  
28 this clause (b) shall be payable only until such time as the  
29 aggregate amount on deposit under each trust indenture securing  
30 Bonds issued and outstanding pursuant to the Build Illinois  
31 Bond Act is sufficient, taking into account any future  
32 investment income, to fully provide, in accordance with such  
33 indenture, for the defeasance of or the payment of the  
34 principal of, premium, if any, and interest on the Bonds  
35 secured by such indenture and on any Bonds expected to be  
36 issued thereafter and all fees and costs payable with respect

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

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

|    |             |         |
|----|-------------|---------|
| 34 |             | Total   |
|    | Fiscal Year | Deposit |
| 35 | 1993        | \$0     |

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

31           each fiscal year  
32           thereafter that bonds  
33           are outstanding under  
34           Section 13.2 of the  
35           Metropolitan Pier and  
36           Exposition Authority Act,

1 but not after fiscal year 2042.

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

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

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

36 Of the remainder of the moneys received by the Department

1 pursuant to this Act, 75% thereof shall be paid into the State  
2 Treasury and 25% shall be reserved in a special account and  
3 used only for the transfer to the Common School Fund as part of  
4 the monthly transfer from the General Revenue Fund in  
5 accordance with Section 8a of the State Finance Act.

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

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

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

24 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99; 91-101,  
25 eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff. 7-1-00;  
26 91-901, eff. 1-1-01; 92-12, eff. 7-1-01; 92-16, eff. 6-28-01;  
27 92-208, eff. 8-2-01; 92-492, eff. 1-1-02; 92-600, eff. 6-28-02;  
28 92-651, eff. 7-11-02; revised 10-15-03.)

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

31 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

32 Sec. 9. Each serviceman required or authorized to collect  
33 the tax herein imposed shall pay to the Department the amount  
34 of such tax (except as otherwise provided) at the time when he

1 is required to file his return for the period during which such  
2 tax was collected, less a discount of 2.1% prior to January 1,  
3 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar  
4 year, whichever is greater, which is allowed to reimburse the  
5 serviceman for expenses incurred in collecting the tax, keeping  
6 records, preparing and filing returns, remitting the tax and  
7 supplying data to the Department on request. A serviceman need  
8 not remit that part of any tax collected by him to the extent  
9 that he is required to pay and does pay the tax imposed by the  
10 Service Occupation Tax Act with respect to his sale of service  
11 involving the incidental transfer by him of the same property.

12 Except as provided hereinafter in this Section, on or  
13 before the twentieth day of each calendar month, such  
14 serviceman shall file a return for the preceding calendar month  
15 in accordance with reasonable Rules and Regulations to be  
16 promulgated by the Department. Such return shall be filed on a  
17 form prescribed by the Department and shall contain such  
18 information as the Department may reasonably require.

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

26 1. The name of the seller;

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

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

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

35 5. The amount of tax due;

36 5-5. The signature of the taxpayer; and

1           6. Such other reasonable information as the Department  
2           may require.

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

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

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



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

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

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

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

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

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

31 Notwithstanding any other provision in this Act concerning  
32 the time within which a serviceman may file his return, in the  
33 case of any serviceman who ceases to engage in a kind of  
34 business which makes him responsible for filing returns under  
35 this Act, such serviceman shall file a final return under this  
36 Act with the Department not more than 1 month after

1 discontinuing such business.

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

19 Any serviceman filing a return hereunder shall also include  
20 the total tax upon the selling price of tangible personal  
21 property purchased for use by him as an incident to a sale of  
22 service, and such serviceman shall remit the amount of such tax  
23 to the Department when filing such return.

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

30 Where the serviceman has more than one business registered  
31 with the Department under separate registration hereunder,  
32 such serviceman shall not file each return that is due as a  
33 single return covering all such registered businesses, but  
34 shall file separate returns for each such registered business.

35 Beginning January 1, 1990, each month the Department shall  
36 pay into the State and Local Tax Reform Fund, a special fund in

1 the State Treasury, the net revenue realized for the preceding  
2 month from the 1% tax on sales of food for human consumption  
3 which is to be consumed off the premises where it is sold  
4 (other than alcoholic beverages, soft drinks and food which has  
5 been prepared for immediate consumption) and prescription and  
6 nonprescription medicines, drugs, medical appliances and  
7 insulin, urine testing materials, syringes and needles used by  
8 diabetics.

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

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

20 Beginning on the effective date of this amendatory Act of  
21 the 94th General Assembly, if, at any time during fiscal year  
22 2006, the total net revenue realized for fiscal year 2006 that  
23 was collected by the State on the sale or use of motor fuel  
24 under this Act in fiscal year 2006 is equal to or exceeds the  
25 total net revenue realized for fiscal year 2005 that was  
26 collected by the State on the sale or use of motor fuel under  
27 this Act, then each month through July 2006 the Department  
28 shall pay into the Extra Fuels Tax Revenues Fund 80% of the net  
29 revenue realized for the preceding month from the 6.25% rate on  
30 the selling price of motor fuel and gasohol that was sold  
31 during fiscal year 2006.

32 Of the remainder of the moneys received by the Department  
33 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
34 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
35 and after July 1, 1989, 3.8% thereof shall be paid into the  
36 Build Illinois Fund; provided, however, that if in any fiscal

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

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

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

|    |                       | Total       |
|----|-----------------------|-------------|
|    | Fiscal Year           | 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 |             |
| 35 | 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  
35          paragraph, the term "eligible business" means a new electric  
36          generating facility certified pursuant to Section 605-332 of

1 the Department of Commerce and Economic Opportunity ~~Community~~  
2 ~~Affairs~~ Law of the Civil Administrative Code of Illinois.

3 All remaining moneys received by the Department pursuant to  
4 this Act shall be paid into the General Revenue Fund of the  
5 State Treasury.

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

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

17 (Source: P.A. 92-12, eff. 7-1-01; 92-208, eff. 8-2-01; 92-492,  
18 eff. 1-1-02; 92-600, eff. 6-28-02; 92-651, eff. 7-11-02;  
19 revised 10-15-03.)

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

22 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

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



1 wherein the payment of the principal sum, or a part thereof, is  
2 extended beyond the close of the period for which the return is  
3 filed, the serviceman, in collecting the tax may collect, for  
4 each tax return period, only the tax applicable to the part of  
5 the selling price actually received during such tax return  
6 period.

7 Except as provided hereinafter in this Section, on or  
8 before the twentieth day of each calendar month, such  
9 serviceman shall file a return for the preceding calendar month  
10 in accordance with reasonable rules and regulations to be  
11 promulgated by the Department of Revenue. Such return shall be  
12 filed on a form prescribed by the Department and shall contain  
13 such information as the Department may reasonably require.

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

- 21 1. The name of the seller;
- 22 2. The address of the principal place of business from  
23 which he engages in business as a serviceman in this State;
- 24 3. The total amount of taxable receipts received by him  
25 during the preceding calendar month, including receipts  
26 from charge and time sales, but less all deductions allowed  
27 by law;
- 28 4. The amount of credit provided in Section 2d of this  
29 Act;
- 30 5. The amount of tax due;
- 31 5-5. The signature of the taxpayer; and
- 32 6. Such other reasonable information as the Department  
33 may require.

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

1 due on the return shall be deemed assessed.

2 Prior to October 1, 2003, and on and after September 1,  
3 2004 a serviceman may accept a Manufacturer's Purchase Credit  
4 certification from a purchaser in satisfaction of Service Use  
5 Tax as provided in Section 3-70 of the Service Use Tax Act if  
6 the purchaser provides the appropriate documentation as  
7 required by Section 3-70 of the Service Use Tax Act. A  
8 Manufacturer's Purchase Credit certification, accepted prior  
9 to October 1, 2003 or on or after September 1, 2004 by a  
10 serviceman as provided in Section 3-70 of the Service Use Tax  
11 Act, may be used by that serviceman to satisfy Service  
12 Occupation Tax liability in the amount claimed in the  
13 certification, not to exceed 6.25% of the receipts subject to  
14 tax from a qualifying purchase. A Manufacturer's Purchase  
15 Credit reported on any original or amended return filed under  
16 this Act after October 20, 2003 for reporting periods prior to  
17 September 1, 2004 shall be disallowed. Manufacturer's Purchase  
18 Credit reported on annual returns due on or after January 1,  
19 2005 will be disallowed for periods prior to September 1, 2004.  
20 No Manufacturer's Purchase Credit may be used after September  
21 30, 2003 through August 31, 2004 to satisfy any tax liability  
22 imposed under this Act, including any audit liability.

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

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

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

4           Notwithstanding any other provision in this Act concerning  
5 the time within which a serviceman may file his return, in the  
6 case of any serviceman who ceases to engage in a kind of  
7 business which makes him responsible for filing returns under  
8 this Act, such serviceman shall file a final return under this  
9 Act with the Department not more than 1 month after  
10 discontinuing such business.

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

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

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

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

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

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

15 Where a serviceman collects the tax with respect to the  
16 selling price of tangible personal property which he sells and  
17 the purchaser thereafter returns such tangible personal  
18 property and the serviceman refunds the selling price thereof  
19 to the purchaser, such serviceman shall also refund, to the  
20 purchaser, the tax so collected from the purchaser. When filing  
21 his return for the period in which he refunds such tax to the  
22 purchaser, the serviceman may deduct the amount of the tax so  
23 refunded by him to the purchaser from any other Service  
24 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or  
25 Use Tax which such serviceman may be required to pay or remit  
26 to the Department, as shown by such return, provided that the  
27 amount of the tax to be deducted shall previously have been  
28 remitted to the Department by such serviceman. If the  
29 serviceman shall not previously have remitted the amount of  
30 such tax to the Department, he shall be entitled to no  
31 deduction hereunder upon refunding such tax to the purchaser.

32 If experience indicates such action to be practicable, the  
33 Department may prescribe and furnish a combination or joint  
34 return which will enable servicemen, who are required to file  
35 returns hereunder and also under the Retailers' Occupation Tax  
36 Act, the Use Tax Act or the Service Use Tax Act, to furnish all

1 the return information required by all said Acts on the one  
2 form.

3 Where the serviceman has more than one business registered  
4 with the Department under separate registrations hereunder,  
5 such serviceman shall file separate returns for each registered  
6 business.

7 Beginning January 1, 1990, each month the Department shall  
8 pay into the Local Government Tax Fund the revenue realized for  
9 the preceding month from the 1% tax on sales of food for human  
10 consumption which is to be consumed off the premises where it  
11 is sold (other than alcoholic beverages, soft drinks and food  
12 which has been prepared for immediate consumption) and  
13 prescription and nonprescription medicines, drugs, medical  
14 appliances and insulin, urine testing materials, syringes and  
15 needles used by diabetics.

16 Beginning January 1, 1990, each month the Department shall  
17 pay into the County and Mass Transit District Fund 4% of the  
18 revenue realized for the preceding month from the 6.25% general  
19 rate.

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

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

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

32 Beginning on the effective date of this amendatory Act of  
33 the 94th General Assembly, if, at any time during fiscal year  
34 2006, the total net revenue realized for fiscal year 2006 that  
35 was collected by the State on the sale or use of motor fuel  
36 under this Act in fiscal year 2006 is equal to or exceeds the

1 total net revenue realized for fiscal year 2005 that was  
2 collected by the State on the sale or use of motor fuel under  
3 this Act, then each month through July 2006 the Department  
4 shall pay into the Extra Fuels Tax Revenues Fund 80% of the net  
5 revenue realized for the preceding month from the 6.25% rate on  
6 the selling price of motor fuel and gasohol that was sold  
7 during fiscal year 2006.

8       Of the remainder of the moneys received by the Department  
9 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
10 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
11 and after July 1, 1989, 3.8% thereof shall be paid into the  
12 Build Illinois Fund; provided, however, that if in any fiscal  
13 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
14 may be, of the moneys received by the Department and required  
15 to be paid into the Build Illinois Fund pursuant to Section 3  
16 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
17 Act, Section 9 of the Service Use Tax Act, and Section 9 of the  
18 Service Occupation Tax Act, such Acts being hereinafter called  
19 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case  
20 may be, of moneys being hereinafter called the "Tax Act  
21 Amount", and (2) the amount transferred to the Build Illinois  
22 Fund from the State and Local Sales Tax Reform Fund shall be  
23 less than the Annual Specified Amount (as defined in Section 3  
24 of the Retailers' Occupation Tax Act), an amount equal to the  
25 difference shall be immediately paid into the Build Illinois  
26 Fund from other moneys received by the Department pursuant to  
27 the Tax Acts; and further provided, that if on the last  
28 business day of any month the sum of (1) the Tax Act Amount  
29 required to be deposited into the Build Illinois Account in the  
30 Build Illinois Fund during such month and (2) the amount  
31 transferred during such month to the Build Illinois Fund from  
32 the State and Local Sales Tax Reform Fund shall have been less  
33 than 1/12 of the Annual Specified Amount, an amount equal to  
34 the difference shall be immediately paid into the Build  
35 Illinois Fund from other moneys received by the Department  
36 pursuant to the Tax Acts; and, further provided, that in no

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

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

|    | Fiscal Year | Total<br>Deposit |
|----|-------------|------------------|
| 14 | 1993        | \$0              |
| 15 | 1994        | 53,000,000       |
| 16 | 1995        | 58,000,000       |
| 17 | 1996        | 61,000,000       |
| 18 | 1997        | 64,000,000       |
| 19 | 1998        | 68,000,000       |
| 20 | 1999        | 71,000,000       |
| 21 | 2000        | 75,000,000       |
| 22 | 2001        | 80,000,000       |
| 23 | 2002        | 93,000,000       |
| 24 | 2003        | 99,000,000       |
| 25 | 2004        | 103,000,000      |
| 26 | 2005        | 108,000,000      |
| 27 | 2006        | 113,000,000      |
| 28 | 2007        | 119,000,000      |
| 29 | 2008        | 126,000,000      |
| 30 | 2009        | 132,000,000      |
| 31 | 2010        | 139,000,000      |
| 32 | 2011        | 146,000,000      |
| 33 | 2012        | 153,000,000      |
| 34 | 2013        | 161,000,000      |
| 35 | 2014        | 170,000,000      |



|   |          |             |
|---|----------|-------------|
| 1 | 2015     | 179,000,000 |
| 2 | 2016     | 189,000,000 |
| 3 | 2017     | 199,000,000 |
| 4 | 2018     | 210,000,000 |
| 5 | 2019     | 221,000,000 |
| 6 | 2020     | 233,000,000 |
| 7 | 2021     | 246,000,000 |
| 8 | 2022     | 260,000,000 |
| 9 | 2023 and | 275,000,000 |

10           each fiscal year  
11           thereafter that bonds  
12           are outstanding under  
13           Section 13.2 of the  
14           Metropolitan Pier and  
15           Exposition Authority Act,  
16           but not after fiscal year 2042.

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

30           Subject to payment of amounts into the Build Illinois Fund  
31           and the McCormick Place Expansion Project Fund pursuant to the  
32           preceding paragraphs or in any amendments thereto hereafter  
33           enacted, beginning July 1, 1993, the Department shall each  
34           month pay into the Illinois Tax Increment Fund 0.27% of 80% of  
35           the net revenue realized for the preceding month from the 6.25%  
36           general rate on the selling price of tangible personal

1 property.

2 Subject to payment of amounts into the Build Illinois Fund  
3 and the McCormick Place Expansion Project Fund pursuant to the  
4 preceding paragraphs or in any amendments thereto hereafter  
5 enacted, beginning with the receipt of the first report of  
6 taxes paid by an eligible business and continuing for a 25-year  
7 period, the Department shall each month pay into the Energy  
8 Infrastructure Fund 80% of the net revenue realized from the  
9 6.25% general rate on the selling price of Illinois-mined coal  
10 that was sold to an eligible business. For purposes of this  
11 paragraph, the term "eligible business" means a new electric  
12 generating facility certified pursuant to Section 605-332 of  
13 the Department of Commerce and Economic Opportunity Law of the  
14 Civil Administrative Code of Illinois.

15 Remaining moneys received by the Department pursuant to  
16 this Act shall be paid into the General Revenue Fund of the  
17 State Treasury.

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

1 reasonable information which the Department deems would be  
2 helpful in determining the accuracy of the monthly, quarterly  
3 or annual returns filed by such taxpayer as hereinbefore  
4 provided for in this Section.

5 If the annual information return required by this Section  
6 is not filed when and as required, the taxpayer shall be liable  
7 as follows:

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

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

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

26 The foregoing portion of this Section concerning the filing  
27 of an annual information return shall not apply to a serviceman  
28 who is not required to file an income tax return with the  
29 United States Government.

30 As soon as possible after the first day of each month, upon  
31 certification of the Department of Revenue, the Comptroller  
32 shall order transferred and the Treasurer shall transfer from  
33 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
34 equal to 1.7% of 80% of the net revenue realized under this Act  
35 for the second preceding month. Beginning April 1, 2000, this  
36 transfer is no longer required 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, it shall be  
6 permissible for manufacturers, importers and wholesalers whose  
7 products are sold by numerous servicemen in Illinois, and who  
8 wish to do so, to assume the responsibility for accounting and  
9 paying to the Department all tax accruing under this Act with  
10 respect to such sales, if the servicemen who are affected do  
11 not make written objection to the Department to this  
12 arrangement.

13 (Source: P.A. 92-12, eff. 7-1-01; 92-208, eff. 8-2-01; 92-492,  
14 eff. 1-1-02; 92-600, eff. 6-28-02; 92-651, eff. 7-11-02; 93-24,  
15 eff. 6-20-03; 93-840, eff. 7-30-04.)

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

18 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

24 1. The name of the seller;

25 2. His residence address and the address of his  
26 principal place of business and the address of the  
27 principal place of business (if that is a different  
28 address) from which he engages in the business of selling  
29 tangible personal property at retail in this State;

30 3. Total amount of receipts received by him during the  
31 preceding calendar month or quarter, as the case may be,  
32 from sales of tangible personal property, and from services  
33 furnished, by him during such preceding calendar month or  
34 quarter;

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

6           5. Deductions allowed by law;

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

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

12          8. The amount of tax due;

13          9. The signature of the taxpayer; and

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

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

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

23          Prior to October 1, 2003, and on and after September 1,  
24          2004 a retailer may accept a Manufacturer's Purchase Credit  
25          certification from a purchaser in satisfaction of Use Tax as  
26          provided in Section 3-85 of the Use Tax Act if the purchaser  
27          provides the appropriate documentation as required by Section  
28          3-85 of the Use Tax Act. A Manufacturer's Purchase Credit  
29          certification, accepted by a retailer prior to October 1, 2003  
30          and on and after September 1, 2004 as provided in Section 3-85  
31          of the Use Tax Act, may be used by that retailer to satisfy  
32          Retailers' Occupation Tax liability in the amount claimed in  
33          the certification, not to exceed 6.25% of the receipts subject  
34          to tax from a qualifying purchase. A Manufacturer's Purchase  
35          Credit reported on any original or amended return filed under  
36          this Act after October 20, 2003 for reporting periods prior to

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

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

15 1. The name of the seller;

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

19 3. The total amount of taxable receipts received by him  
20 during the preceding calendar month from sales of tangible  
21 personal property by him during such preceding calendar  
22 month, including receipts from charge and time sales, but  
23 less all deductions allowed by law;

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

26 5. The amount of tax due; and

27 6. Such other reasonable information as the Department  
28 may require.

29 Beginning on October 1, 2003, any person who is not a  
30 licensed distributor, importing distributor, or manufacturer,  
31 as defined in the Liquor Control Act of 1934, but is engaged in  
32 the business of selling, at retail, alcoholic liquor shall file  
33 a statement with the Department of Revenue, in a format and at  
34 a time prescribed by the Department, showing the total amount  
35 paid for alcoholic liquor purchased during the preceding month  
36 and such other information as is reasonably required by the

1 Department. The Department may adopt rules to require that this  
2 statement be filed in an electronic or telephonic format. Such  
3 rules may provide for exceptions from the filing requirements  
4 of this paragraph. For the purposes of this paragraph, the term  
5 "alcoholic liquor" shall have the meaning prescribed in the  
6 Liquor Control Act of 1934.

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

35 If a total amount of less than \$1 is payable, refundable or  
36 creditable, such amount shall be disregarded if it is less than

1 50 cents and shall be increased to \$1 if it is 50 cents or more.

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

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

32 Any taxpayer not required to make payments by electronic  
33 funds transfer may make payments by electronic funds transfer  
34 with the permission of the Department.

35 All taxpayers required to make payment by electronic funds  
36 transfer and any taxpayers authorized to voluntarily make



1 payments by electronic funds transfer shall make those payments  
2 in the manner authorized by the Department.

3 The Department shall adopt such rules as are necessary to  
4 effectuate a program of electronic funds transfer and the  
5 requirements of this Section.

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

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

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

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

33 Notwithstanding any other provision in this Act concerning  
34 the time within which a retailer may file his return, in the  
35 case of any retailer who ceases to engage in a kind of business  
36 which makes him responsible for filing returns under this Act,

1 such retailer shall file a final return under this Act with the  
2 Department not more than one month after discontinuing such  
3 business.

4 Where the same person has more than one business registered  
5 with the Department under separate registrations under this  
6 Act, such person may not file each return that is due as a  
7 single return covering all such registered businesses, but  
8 shall file separate returns for each such registered business.

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

32 Any retailer who sells only motor vehicles, watercraft,  
33 aircraft, or trailers that are required to be registered with  
34 an agency of this State, so that all retailers' occupation tax  
35 liability is required to be reported, and is reported, on such  
36 transaction reporting returns and who is not otherwise required

1 to file monthly or quarterly returns, need not file monthly or  
2 quarterly returns. However, those retailers shall be required  
3 to file returns on an annual basis.

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

25 The transaction reporting return in the case of watercraft  
26 or aircraft must show the name and address of the seller; the  
27 name and address of the purchaser; the amount of the selling  
28 price including the amount allowed by the retailer for  
29 traded-in property, if any; the amount allowed by the retailer  
30 for the traded-in tangible personal property, if any, to the  
31 extent to which Section 1 of this Act allows an exemption for  
32 the value of traded-in property; the balance payable after  
33 deducting such trade-in allowance from the total selling price;  
34 the amount of tax due from the retailer with respect to such  
35 transaction; the amount of tax collected from the purchaser by  
36 the retailer on such transaction (or satisfactory evidence that

1 such tax is not due in that particular instance, if that is  
2 claimed to be the fact); the place and date of the sale, a  
3 sufficient identification of the property sold, and such other  
4 information as the Department may reasonably require.

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

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

30 No retailer's failure or refusal to remit tax under this  
31 Act precludes a user, who has paid the proper tax to the  
32 retailer, from obtaining his certificate of title or other  
33 evidence of title or registration (if titling or registration  
34 is required) upon satisfying the Department that such user has  
35 paid the proper tax (if tax is due) to the retailer. The  
36 Department shall adopt appropriate rules to carry out the

1 mandate of this paragraph.

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

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

28       Where the seller is a corporation, the return filed on  
29 behalf of such corporation shall be signed by the president,  
30 vice-president, secretary or treasurer or by the properly  
31 accredited agent of such corporation.

32       Where the seller is a limited liability company, the return  
33 filed on behalf of the limited liability company shall be  
34 signed by a manager, member, or properly accredited agent of  
35 the limited liability company.

36       Except as provided in this Section, the retailer filing the

1 return under this Section shall, at the time of filing such  
2 return, pay to the Department the amount of tax imposed by this  
3 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
4 on and after January 1, 1990, or \$5 per calendar year,  
5 whichever is greater, which is allowed to reimburse the  
6 retailer for the expenses incurred in keeping records,  
7 preparing and filing returns, remitting the tax and supplying  
8 data to the Department on request. Any prepayment made pursuant  
9 to Section 2d of this Act shall be included in the amount on  
10 which such 2.1% or 1.75% discount is computed. In the case of  
11 retailers who report and pay the tax on a transaction by  
12 transaction basis, as provided in this Section, such discount  
13 shall be taken with each such tax remittance instead of when  
14 such retailer files his periodic return.

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

1 liability is incurred began prior to January 1, 1985, each  
2 payment shall be in an amount equal to 1/4 of the taxpayer's  
3 actual liability for the month or an amount set by the  
4 Department not to exceed 1/4 of the average monthly liability  
5 of the taxpayer to the Department for the preceding 4 complete  
6 calendar quarters (excluding the month of highest liability and  
7 the month of lowest liability in such 4 quarter period). If the  
8 month during which such tax liability is incurred begins on or  
9 after January 1, 1985 and prior to January 1, 1987, each  
10 payment shall be in an amount equal to 22.5% of the taxpayer's  
11 actual liability for the month or 27.5% of the taxpayer's  
12 liability for the same calendar month of the preceding year. If  
13 the month during which such tax liability is incurred begins on  
14 or after January 1, 1987 and prior to January 1, 1988, each  
15 payment shall be in an amount equal to 22.5% of the taxpayer's  
16 actual liability for the month or 26.25% of the taxpayer's  
17 liability for the same calendar month of the preceding year. If  
18 the month during which such tax liability is incurred begins on  
19 or after January 1, 1988, and prior to January 1, 1989, or  
20 begins on or after January 1, 1996, each payment shall be in an  
21 amount equal to 22.5% of the taxpayer's actual liability for  
22 the month or 25% of the taxpayer's liability for the same  
23 calendar month of the preceding year. If the month during which  
24 such tax liability is incurred begins on or after January 1,  
25 1989, and prior to January 1, 1996, each payment shall be in an  
26 amount equal to 22.5% of the taxpayer's actual liability for  
27 the month or 25% of the taxpayer's liability for the same  
28 calendar month of the preceding year or 100% of the taxpayer's  
29 actual liability for the quarter monthly reporting period. The  
30 amount of such quarter monthly payments shall be credited  
31 against the final tax liability of the taxpayer's return for  
32 that month. Before October 1, 2000, once applicable, the  
33 requirement of the making of quarter monthly payments to the  
34 Department by taxpayers having an average monthly tax liability  
35 of \$10,000 or more as determined in the manner provided above  
36 shall continue until such taxpayer's average monthly liability

1 to the Department during the preceding 4 complete calendar  
2 quarters (excluding the month of highest liability and the  
3 month of lowest liability) is less than \$9,000, or until such  
4 taxpayer's average monthly liability to the Department as  
5 computed for each calendar quarter of the 4 preceding complete  
6 calendar quarter period is less than \$10,000. However, if a  
7 taxpayer can show the Department that a substantial change in  
8 the taxpayer's business has occurred which causes the taxpayer  
9 to anticipate that his average monthly tax liability for the  
10 reasonably foreseeable future will fall below the \$10,000  
11 threshold stated above, then such taxpayer may petition the  
12 Department for a change in such taxpayer's reporting status. On  
13 and after October 1, 2000, once applicable, the requirement of  
14 the making of quarter monthly payments to the Department by  
15 taxpayers having an average monthly tax liability of \$20,000 or  
16 more as determined in the manner provided above shall continue  
17 until such taxpayer's average monthly liability to the  
18 Department during the preceding 4 complete calendar quarters  
19 (excluding the month of highest liability and the month of  
20 lowest liability) is less than \$19,000 or until such taxpayer's  
21 average monthly liability to the Department as computed for  
22 each calendar quarter of the 4 preceding complete calendar  
23 quarter period is less than \$20,000. However, if a taxpayer can  
24 show the Department that a substantial change in the taxpayer's  
25 business has occurred which causes the taxpayer to anticipate  
26 that his average monthly tax liability for the reasonably  
27 foreseeable future will fall below the \$20,000 threshold stated  
28 above, then such taxpayer may petition the Department for a  
29 change in such taxpayer's reporting status. The Department  
30 shall change such taxpayer's reporting status unless it finds  
31 that such change is seasonal in nature and not likely to be  
32 long term. If any such quarter monthly payment is not paid at  
33 the time or in the amount required by this Section, then the  
34 taxpayer shall be liable for penalties and interest on the  
35 difference between the minimum amount due as a payment and the  
36 amount of such quarter monthly payment actually and timely



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

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

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

8 The provisions of this paragraph apply on and after October  
9 1, 2001. Without regard to whether a taxpayer is required to  
10 make quarter monthly payments as specified above, any taxpayer  
11 who is required by Section 2d of this Act to collect and remit  
12 prepaid taxes and has collected prepaid taxes that average in  
13 excess of \$20,000 per month during the preceding 4 complete  
14 calendar quarters shall file a return with the Department as  
15 required by Section 2f and shall make payments to the  
16 Department on or before the 7th, 15th, 22nd and last day of the  
17 month during which the liability is incurred. Each payment  
18 shall be in an amount equal to 22.5% of the taxpayer's actual  
19 liability for the month or 25% of the taxpayer's liability for  
20 the same calendar month of the preceding year. The amount of  
21 the quarter monthly payments shall be credited against the  
22 final tax liability of the taxpayer's return for that month  
23 filed under this Section or Section 2f, as the case may be.  
24 Once applicable, the requirement of the making of quarter  
25 monthly payments to the Department pursuant to this paragraph  
26 shall continue until the taxpayer's average monthly prepaid tax  
27 collections during the preceding 4 complete calendar quarters  
28 (excluding the month of highest liability and the month of  
29 lowest liability) is less than \$19,000 or until such taxpayer's  
30 average monthly liability to the Department as computed for  
31 each calendar quarter of the 4 preceding complete calendar  
32 quarters is less than \$20,000. If any such quarter monthly  
33 payment is not paid at the time or in the amount required, the  
34 taxpayer shall be liable for penalties and interest on such  
35 difference, except insofar as the taxpayer has previously made  
36 payments for that month in excess of the minimum payments

1 previously due.

2 If any payment provided for in this Section exceeds the  
3 taxpayer's liabilities under this Act, the Use Tax Act, the  
4 Service Occupation Tax Act and the Service Use Tax Act, as  
5 shown on an original monthly return, the Department shall, if  
6 requested by the taxpayer, issue to the taxpayer a credit  
7 memorandum no later than 30 days after the date of payment. The  
8 credit evidenced by such credit memorandum may be assigned by  
9 the taxpayer to a similar taxpayer under this Act, the Use Tax  
10 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
11 in accordance with reasonable rules and regulations to be  
12 prescribed by the Department. If no such request is made, the  
13 taxpayer may credit such excess payment against tax liability  
14 subsequently to be remitted to the Department under this Act,  
15 the Use Tax Act, the Service Occupation Tax Act or the Service  
16 Use Tax Act, in accordance with reasonable rules and  
17 regulations prescribed by the Department. If the Department  
18 subsequently determined that all or any part of the credit  
19 taken was not actually due to the taxpayer, the taxpayer's 2.1%  
20 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%  
21 of the difference between the credit taken and that actually  
22 due, and that taxpayer shall be liable for penalties and  
23 interest on such difference.

24 If a retailer of motor fuel is entitled to a credit under  
25 Section 2d of this Act which exceeds the taxpayer's liability  
26 to the Department under this Act for the month which the  
27 taxpayer is filing a return, the Department shall issue the  
28 taxpayer a credit memorandum for the excess.

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

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

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

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

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

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

20 Beginning on the effective date of this amendatory Act of  
21 the 94th General Assembly, if, at any time during fiscal year  
22 2006, the total net revenue realized for fiscal year 2006 that  
23 was collected by the State on the sale or use of motor fuel  
24 under this Act in fiscal year 2006 is equal to or exceeds the  
25 total net revenue realized for fiscal year 2005 that was  
26 collected by the State on the sale or use of motor fuel under  
27 this Act, then each month through July 2006 the Department  
28 shall pay into the Extra Fuels Tax Revenues Fund 80% of the net  
29 revenue realized for the preceding month from the 6.25% rate on  
30 the selling price of motor fuel and gasohol that was sold  
31 during fiscal year 2006.

32 Of the remainder of the moneys received by the Department  
33 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
34 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
35 and after July 1, 1989, 3.8% thereof shall be paid into the  
36 Build Illinois Fund; provided, however, that if in any fiscal

1 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
 2 may be, of the moneys received by the Department and required  
 3 to be paid into the Build Illinois Fund pursuant to this Act,  
 4 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax  
 5 Act, and Section 9 of the Service Occupation Tax Act, such Acts  
 6 being hereinafter called the "Tax Acts" and such aggregate of  
 7 2.2% or 3.8%, as the case may be, of moneys being hereinafter  
 8 called the "Tax Act Amount", and (2) the amount transferred to  
 9 the Build Illinois Fund from the State and Local Sales Tax  
 10 Reform Fund shall be less than the Annual Specified Amount (as  
 11 hereinafter defined), an amount equal to the difference shall  
 12 be immediately paid into the Build Illinois Fund from other  
 13 moneys received by the Department pursuant to the Tax Acts; the  
 14 "Annual Specified Amount" means the amounts specified below for  
 15 fiscal years 1986 through 1993:

| 16 | Fiscal Year | Annual Specified Amount |
|----|-------------|-------------------------|
| 17 | 1986        | \$54,800,000            |
| 18 | 1987        | \$76,650,000            |
| 19 | 1988        | \$80,480,000            |
| 20 | 1989        | \$88,510,000            |
| 21 | 1990        | \$115,330,000           |
| 22 | 1991        | \$145,470,000           |
| 23 | 1992        | \$182,730,000           |
| 24 | 1993        | \$206,520,000;          |

25 and means the Certified Annual Debt Service Requirement (as  
 26 defined in Section 13 of the Build Illinois Bond Act) or the  
 27 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
 28 each fiscal year thereafter; and further provided, that if on  
 29 the last business day of any month the sum of (1) the Tax Act  
 30 Amount required to be deposited into the Build Illinois Bond  
 31 Account in the Build Illinois Fund during such month and (2)  
 32 the amount transferred to the Build Illinois Fund from the  
 33 State and Local Sales Tax Reform Fund shall have been less than  
 34 1/12 of the Annual Specified Amount, an amount equal to the  
 35 difference shall be immediately paid into the Build Illinois  
 36 Fund from other moneys received by the Department pursuant to

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

1 Act.

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

|    | Fiscal Year | Total<br>Deposit |
|----|-------------|------------------|
| 15 | 1993        | \$0              |
| 16 | 1994        | 53,000,000       |
| 17 | 1995        | 58,000,000       |
| 18 | 1996        | 61,000,000       |
| 19 | 1997        | 64,000,000       |
| 20 | 1998        | 68,000,000       |
| 21 | 1999        | 71,000,000       |
| 22 | 2000        | 75,000,000       |
| 23 | 2001        | 80,000,000       |
| 24 | 2002        | 93,000,000       |
| 25 | 2003        | 99,000,000       |
| 26 | 2004        | 103,000,000      |
| 27 | 2005        | 108,000,000      |
| 28 | 2006        | 113,000,000      |
| 29 | 2007        | 119,000,000      |
| 30 | 2008        | 126,000,000      |
| 31 | 2009        | 132,000,000      |
| 32 | 2010        | 139,000,000      |
| 33 | 2011        | 146,000,000      |
| 34 | 2012        | 153,000,000      |
| 35 | 2013        | 161,000,000      |

|    |          |             |
|----|----------|-------------|
| 1  | 2014     | 170,000,000 |
| 2  | 2015     | 179,000,000 |
| 3  | 2016     | 189,000,000 |
| 4  | 2017     | 199,000,000 |
| 5  | 2018     | 210,000,000 |
| 6  | 2019     | 221,000,000 |
| 7  | 2020     | 233,000,000 |
| 8  | 2021     | 246,000,000 |
| 9  | 2022     | 260,000,000 |
| 10 | 2023 and | 275,000,000 |

11           each fiscal year  
12           thereafter that bonds  
13           are outstanding under  
14           Section 13.2 of the  
15           Metropolitan Pier and  
16           Exposition Authority Act,  
17           but not after fiscal year 2042.

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

31           Subject to payment of amounts into the Build Illinois Fund  
32           and the McCormick Place Expansion Project Fund pursuant to the  
33           preceding paragraphs or in any amendments thereto hereafter  
34           enacted, beginning July 1, 1993, the Department shall each  
35           month pay into the Illinois Tax Increment Fund 0.27% of 80% of  
36           the net revenue realized for the preceding month from the 6.25%



1 general rate on the selling price of tangible personal  
2 property.

3 Subject to payment of amounts into the Build Illinois Fund  
4 and the McCormick Place Expansion Project Fund pursuant to the  
5 preceding paragraphs or in any amendments thereto hereafter  
6 enacted, beginning with the receipt of the first report of  
7 taxes paid by an eligible business and continuing for a 25-year  
8 period, the Department shall each month pay into the Energy  
9 Infrastructure Fund 80% of the net revenue realized from the  
10 6.25% general rate on the selling price of Illinois-mined coal  
11 that was sold to an eligible business. For purposes of this  
12 paragraph, the term "eligible business" means a new electric  
13 generating facility certified pursuant to Section 605-332 of  
14 the Department of Commerce and Economic Opportunity Law of the  
15 Civil Administrative Code of Illinois.

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

22 The Department may, upon separate written notice to a  
23 taxpayer, require the taxpayer to prepare and file with the  
24 Department on a form prescribed by the Department within not  
25 less than 60 days after receipt of the notice an annual  
26 information return for the tax year specified in the notice.  
27 Such annual return to the Department shall include a statement  
28 of gross receipts as shown by the retailer's last Federal  
29 income tax return. If the total receipts of the business as  
30 reported in the Federal income tax return do not agree with the  
31 gross receipts reported to the Department of Revenue for the  
32 same period, the retailer shall attach to his annual return a  
33 schedule showing a reconciliation of the 2 amounts and the  
34 reasons for the difference. The retailer's annual return to the  
35 Department shall also disclose the cost of goods sold by the  
36 retailer during the year covered by such return, opening and

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

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

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

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

22 The chief executive officer, proprietor, owner or highest  
23 ranking manager shall sign the annual return to certify the  
24 accuracy of the information contained therein. Any person who  
25 willfully signs the annual return containing false or  
26 inaccurate information shall be guilty of perjury and punished  
27 accordingly. The annual return form prescribed by the  
28 Department shall include a warning that the person signing the  
29 return may be liable for perjury.

30 The provisions of this Section concerning the filing of an  
31 annual information return do not apply to a retailer who is not  
32 required to file an income tax return with the United States  
33 Government.

34 As soon as possible after the first day of each month, upon  
35 certification of the Department of Revenue, the Comptroller  
36 shall order transferred and the Treasurer shall transfer from

1 the General Revenue Fund to the Motor Fuel Tax Fund an amount  
2 equal to 1.7% of 80% of the net revenue realized under this Act  
3 for the second preceding month. Beginning April 1, 2000, this  
4 transfer is no longer required and shall not be made.

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

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

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

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

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

17 (Source: P.A. 92-12, eff. 7-1-01; 92-16, eff. 6-28-01; 92-208,  
18 eff. 8-2-01; 92-484, eff. 8-23-01; 92-492, eff. 1-1-02; 92-600,  
19 eff. 6-28-02; 92-651, eff. 7-11-02; 93-22, eff. 6-20-03; 93-24,  
20 eff. 6-20-03; 93-840, eff. 7-30-04; 93-926, eff. 8-12-04;  
21 93-1057, eff. 12-2-04; revised 12-6-04.)

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