



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

HB4180

Introduced 11/03/05, by Rep. William B. Black

SYNOPSIS AS INTRODUCED:

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 Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that, beginning on July 1, 2006, each month the Department shall pay into the Road Fund 40% of the net revenue realized under the Acts for the preceding month from the 6.25% rate on the selling price of motor fuel and gasohol.

LRB094 14994 BDD 50097 b

FISCAL NOTE ACT
MAY APPLY

1 AN ACT concerning revenue.

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

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

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

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

27 Where such tangible personal property is sold under a
28 conditional sales contract, or under any other form of sale
29 wherein the payment of the principal sum, or a part thereof, is
30 extended beyond the close of the period for which the return is
31 filed, the retailer, in collecting the tax (except as to motor
32 vehicles, watercraft, aircraft, and trailers that are required

1 to be registered with an agency of this State), may collect for
2 each tax return period, only the tax applicable to that part of
3 the selling price actually received during such tax return
4 period.

5 Except as provided in this Section, on or before the
6 twentieth day of each calendar month, such retailer shall file
7 a return for the preceding calendar month. Such return shall be
8 filed on forms prescribed by the Department and shall furnish
9 such information as the Department may reasonably require.

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

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

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

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

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

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

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

33 All taxpayers required to make payment by electronic funds
34 transfer and any taxpayers authorized to voluntarily make
35 payments by electronic funds transfer shall make those payments
36 in the manner authorized by the Department.

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

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

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

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

26 If any such payment provided for in this Section exceeds
27 the taxpayer's liabilities under this Act, the Retailers'
28 Occupation Tax Act, the Service Occupation Tax Act and the
29 Service Use Tax Act, as shown by an original monthly return,
30 the Department shall issue to the taxpayer a credit memorandum
31 no later than 30 days after the date of payment, which
32 memorandum may be submitted by the taxpayer to the Department
33 in payment of tax liability subsequently to be remitted by the
34 taxpayer to the Department or be assigned by the taxpayer to a
35 similar taxpayer under this Act, the Retailers' Occupation Tax
36 Act, the Service Occupation Tax Act or the Service Use Tax Act,

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

27 Any retailer filing a return under this Section shall also
28 include (for the purpose of paying tax thereon) the total tax
29 covered by such return upon the selling price of tangible
30 personal property purchased by him at retail from a retailer,
31 but as to which the tax imposed by this Act was not collected
32 from the retailer filing such return, and such retailer shall
33 remit the amount of such tax to the Department when filing such
34 return.

35 If experience indicates such action to be practicable, the
36 Department may prescribe and furnish a combination or joint

1 return which will enable retailers, who are required to file
2 returns hereunder and also under the Retailers' Occupation Tax
3 Act, to furnish all the return information required by both
4 Acts on the one form.

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

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

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

27 Beginning January 1, 1990, each month the Department shall
28 pay into the State and Local Sales Tax Reform Fund, a special
29 fund in the State Treasury, 20% of the net revenue realized for
30 the preceding month from the 6.25% general rate on the selling
31 price of tangible personal property, other than tangible
32 personal property which is purchased outside Illinois at retail
33 from a retailer and which is titled or registered by an agency
34 of this State's government.

35 Beginning August 1, 2000, each month the Department shall
36 pay into the State and Local Sales Tax Reform Fund 100% of the

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

3 Beginning on July 1, 2006, each month the Department shall
4 pay into the Road Fund 40% of the net revenue realized for the
5 preceding month from the 6.25% rate on the selling price of
6 motor fuel and gasohol.

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

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

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

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

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

	Fiscal Year	Total Deposit
19		
20	1993	\$0
21	1994	53,000,000
22	1995	58,000,000
23	1996	61,000,000
24	1997	64,000,000
25	1998	68,000,000
26	1999	71,000,000
27	2000	75,000,000
28	2001	80,000,000
29	2002	93,000,000
30	2003	99,000,000
31	2004	103,000,000
32	2005	108,000,000
33	2006	113,000,000
34	2007	119,000,000
35	2008	126,000,000

1	2009	132,000,000
2	2010	139,000,000
3	2011	146,000,000
4	2012	153,000,000
5	2013	161,000,000
6	2014	170,000,000
7	2015	179,000,000
8	2016	189,000,000
9	2017	199,000,000
10	2018	210,000,000
11	2019	221,000,000
12	2020	233,000,000
13	2021	246,000,000
14	2022	260,000,000
15	2023 and	275,000,000

16 each fiscal year
17 thereafter that bonds
18 are outstanding under
19 Section 13.2 of the
20 Metropolitan Pier and
21 Exposition Authority Act,
22 but not after fiscal year 2042.

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

36 Subject to payment of amounts into the Build Illinois Fund

1 and the McCormick Place Expansion Project Fund pursuant to the
2 preceding paragraphs or in any amendments thereto hereafter
3 enacted, beginning July 1, 1993, the Department shall each
4 month pay into the Illinois Tax Increment Fund 0.27% of 80% of
5 the net revenue realized for the preceding month from the 6.25%
6 general rate on the selling price of tangible personal
7 property.

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

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

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

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

1 overpayment of liability.

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

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

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

16 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

17 Sec. 9. Each serviceman required or authorized to collect
18 the tax herein imposed shall pay to the Department the amount
19 of such tax (except as otherwise provided) at the time when he
20 is required to file his return for the period during which such
21 tax was collected, less a discount of 2.1% prior to January 1,
22 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
23 year, whichever is greater, which is allowed to reimburse the
24 serviceman for expenses incurred in collecting the tax, keeping
25 records, preparing and filing returns, remitting the tax and
26 supplying data to the Department on request. A serviceman need
27 not remit that part of any tax collected by him to the extent
28 that he is required to pay and does pay the tax imposed by the
29 Service Occupation Tax Act with respect to his sale of service
30 involving the incidental transfer by him of the same property.

31 Except as provided hereinafter in this Section, on or
32 before the twentieth day of each calendar month, such
33 serviceman shall file a return for the preceding calendar month
34 in accordance with reasonable Rules and Regulations to be

1 promulgated by the Department. Such return shall be filed on a
2 form prescribed by the Department and shall contain such
3 information as the Department may reasonably require.

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

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

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

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

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

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

22 Any taxpayer not required to make payments by electronic
23 funds transfer may make payments by electronic funds transfer
24 with the permission of the Department.

25 All taxpayers required to make payment by electronic funds
26 transfer and any taxpayers authorized to voluntarily make
27 payments by electronic funds transfer shall make those payments
28 in the manner authorized by the Department.

29 The Department shall adopt such rules as are necessary to
30 effectuate a program of electronic funds transfer and the
31 requirements of this Section.

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

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

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

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

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

23 Where a serviceman collects the tax with respect to the
24 selling price of property which he sells and the purchaser
25 thereafter returns such property and the serviceman refunds the
26 selling price thereof to the purchaser, such serviceman shall
27 also refund, to the purchaser, the tax so collected from the
28 purchaser. When filing his return for the period in which he
29 refunds such tax to the purchaser, the serviceman may deduct
30 the amount of the tax so refunded by him to the purchaser from
31 any other Service Use Tax, Service Occupation Tax, retailers'
32 occupation tax or use tax which such serviceman may be required
33 to pay or remit to the Department, as shown by such return,
34 provided that the amount of the tax to be deducted shall
35 previously have been remitted to the Department by such
36 serviceman. If the serviceman shall not previously have

1 remitted the amount of such tax to the Department, he shall be
2 entitled to no deduction hereunder upon refunding such tax to
3 the purchaser.

4 Any serviceman filing a return hereunder shall also include
5 the total tax upon the selling price of tangible personal
6 property purchased for use by him as an incident to a sale of
7 service, and such serviceman shall remit the amount of such tax
8 to the Department when filing such return.

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

15 Where the serviceman has more than one business registered
16 with the Department under separate registration hereunder,
17 such serviceman shall not file each return that is due as a
18 single return covering all such registered businesses, but
19 shall file separate returns for each such registered business.

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

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

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

5 Beginning on July 1, 2006, each month the Department shall
6 pay into the Road Fund 40% of the net revenue realized for the
7 preceding month from the 6.25% rate on the selling price of
8 motor fuel and gasohol.

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

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

1 set forth in Section 12 of the Build Illinois Bond 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 the 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 Deposit
14		
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 ~~Community~~
15 ~~Affairs~~ Law of the Civil Administrative Code of Illinois.

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

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

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

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

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

1 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

2 Sec. 9. Each serviceman required or authorized to collect
3 the tax herein imposed shall pay to the Department the amount
4 of such tax at the time when he is required to file his return
5 for the period during which such tax was collectible, less a
6 discount of 2.1% prior to January 1, 1990, and 1.75% on and
7 after January 1, 1990, or \$5 per calendar year, whichever is
8 greater, which is allowed to reimburse the serviceman for
9 expenses incurred in collecting the tax, keeping records,
10 preparing and filing returns, remitting the tax and supplying
11 data to the Department on request.

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

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

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

34 1. The name of the seller;

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

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

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

7 5. The amount of tax due;

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

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

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

15 Prior to October 1, 2003, and on and after September 1,
16 2004 a serviceman may accept a Manufacturer's Purchase Credit
17 certification from a purchaser in satisfaction of Service Use
18 Tax as provided in Section 3-70 of the Service Use Tax Act if
19 the purchaser provides the appropriate documentation as
20 required by Section 3-70 of the Service Use Tax Act. A
21 Manufacturer's Purchase Credit certification, accepted prior
22 to October 1, 2003 or on or after September 1, 2004 by a
23 serviceman as provided in Section 3-70 of the Service Use Tax
24 Act, may be used by that serviceman to satisfy Service
25 Occupation Tax liability in the amount claimed in the
26 certification, not to exceed 6.25% of the receipts subject to
27 tax from a qualifying purchase. A Manufacturer's Purchase
28 Credit reported on any original or amended return filed under
29 this Act after October 20, 2003 for reporting periods prior to
30 September 1, 2004 shall be disallowed. Manufacturer's Purchase
31 Credit reported on annual returns due on or after January 1,
32 2005 will be disallowed for periods prior to September 1, 2004.
33 No Manufacturer's Purchase Credit may be used after September
34 30, 2003 through August 31, 2004 to satisfy any tax liability
35 imposed under this Act, including any audit liability.

36 If the serviceman's average monthly tax liability to the

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

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

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

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

24 Beginning October 1, 1993, a taxpayer who has an average
25 monthly tax liability of \$150,000 or more shall make all
26 payments required by rules of the Department by electronic
27 funds transfer. Beginning October 1, 1994, a taxpayer who has
28 an average monthly tax liability of \$100,000 or more shall make
29 all payments required by rules of the Department by electronic
30 funds transfer. Beginning October 1, 1995, a taxpayer who has
31 an average monthly tax liability of \$50,000 or more shall make
32 all payments required by rules of the Department by electronic
33 funds transfer. Beginning October 1, 2000, a taxpayer who has
34 an annual tax liability of \$200,000 or more shall make all
35 payments required by rules of the Department by electronic
36 funds transfer. The term "annual tax liability" shall be the

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

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

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

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

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

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

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

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

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

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

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

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

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

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

9 Beginning on July 1, 2006, each month the Department shall
10 pay into the Road Fund 40% of the net revenue realized for the
11 preceding month from the 6.25% rate on the selling price of
12 motor fuel and gasohol.

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

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

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

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

	Fiscal Year	Total Deposit
18		
19	1993	\$0
20	1994	53,000,000
21	1995	58,000,000
22	1996	61,000,000
23	1997	64,000,000
24	1998	68,000,000
25	1999	71,000,000
26	2000	75,000,000
27	2001	80,000,000
28	2002	93,000,000
29	2003	99,000,000
30	2004	103,000,000
31	2005	108,000,000
32	2006	113,000,000
33	2007	119,000,000
34	2008	126,000,000
35	2009	132,000,000

1	2010	139,000,000
2	2011	146,000,000
3	2012	153,000,000
4	2013	161,000,000
5	2014	170,000,000
6	2015	179,000,000
7	2016	189,000,000
8	2017	199,000,000
9	2018	210,000,000
10	2019	221,000,000
11	2020	233,000,000
12	2021	246,000,000
13	2022	260,000,000
14	2023 and	275,000,000

15 each fiscal year
 16 thereafter that bonds
 17 are outstanding under
 18 Section 13.2 of the
 19 Metropolitan Pier and
 20 Exposition Authority Act,
 21 but not after fiscal year 2042.

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

35 Subject to payment of amounts into the Build Illinois Fund
 36 and the McCormick Place Expansion Project Fund pursuant to the

1 preceding paragraphs or in any amendments thereto hereafter
2 enacted, beginning July 1, 1993, the Department shall each
3 month pay into the Illinois Tax Increment Fund 0.27% of 80% of
4 the net revenue realized for the preceding month from the 6.25%
5 general rate on the selling price of tangible personal
6 property.

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

20 Remaining moneys received by the Department pursuant to
21 this Act shall be paid into the General Revenue Fund of the
22 State Treasury.

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

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

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

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

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

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

31 The foregoing portion of this Section concerning the filing
32 of an annual information return shall not apply to a serviceman
33 who is not required to file an income tax return with the
34 United States Government.

35 As soon as possible after the first day of each month, upon
36 certification of the Department of Revenue, the Comptroller

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

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

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

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

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

23 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

29 1. The name of the seller;

30 2. His residence address and the address of his
31 principal place of business and the address of the
32 principal place of business (if that is a different
33 address) from which he engages in the business of selling
34 tangible personal property at retail in this State;

1 3. Total amount of receipts received by him during the
2 preceding calendar month or quarter, as the case may be,
3 from sales of tangible personal property, and from services
4 furnished, by him during such preceding calendar month or
5 quarter;

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

11 5. Deductions allowed by law;

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

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

17 8. The amount of tax due;

18 9. The signature of the taxpayer; and

19 10. Such other reasonable information as the
20 Department may require.

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

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

28 Prior to October 1, 2003, and on and after September 1,
29 2004 a retailer may accept a Manufacturer's Purchase Credit
30 certification from a purchaser in satisfaction of Use Tax as
31 provided in Section 3-85 of the Use Tax Act if the purchaser
32 provides the appropriate documentation as required by Section
33 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
34 certification, accepted by a retailer prior to October 1, 2003
35 and on and after September 1, 2004 as provided in Section 3-85
36 of the Use Tax Act, may be used by that retailer to satisfy

1 Retailers' Occupation Tax liability in the amount claimed in
2 the certification, not to exceed 6.25% of the receipts subject
3 to tax from a qualifying purchase. A Manufacturer's Purchase
4 Credit reported on any original or amended return filed under
5 this Act after October 20, 2003 for reporting periods prior to
6 September 1, 2004 shall be disallowed. Manufacturer's
7 Purchaser Credit reported on annual returns due on or after
8 January 1, 2005 will be disallowed for periods prior to
9 September 1, 2004. No Manufacturer's Purchase Credit may be
10 used after September 30, 2003 through August 31, 2004 to
11 satisfy any tax liability imposed under this Act, including any
12 audit liability.

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

20 1. The name of the seller;

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

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

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

31 5. The amount of tax due; and

32 6. Such other reasonable information as the Department
33 may require.

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

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

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

1 this paragraph, the term "electronic means" includes, but is
2 not limited to, the use of a secure Internet website, e-mail,
3 or facsimile.

4 If a total amount of less than \$1 is payable, refundable or
5 creditable, such amount shall be disregarded if it is less than
6 50 cents and shall be increased to \$1 if it is 50 cents or more.

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

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

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

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

1 returns.

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

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

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

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

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

30 The transaction reporting return in the case of watercraft
31 or aircraft must show the name and address of the seller; the
32 name and address of the purchaser; the amount of the selling
33 price including the amount allowed by the retailer for
34 traded-in property, if any; the amount allowed by the retailer
35 for the traded-in tangible personal property, if any, to the
36 extent to which Section 1 of this Act allows an exemption for

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

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

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

35 No retailer's failure or refusal to remit tax under this
36 Act precludes a user, who has paid the proper tax to the

1 retailer, from obtaining his certificate of title or other
2 evidence of title or registration (if titling or registration
3 is required) upon satisfying the Department that such user has
4 paid the proper tax (if tax is due) to the retailer. The
5 Department shall adopt appropriate rules to carry out the
6 mandate of this paragraph.

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

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

33 Where the seller is a corporation, the return filed on
34 behalf of such corporation shall be signed by the president,
35 vice-president, secretary or treasurer or by the properly
36 accredited agent of such corporation.

1 Where the seller is a limited liability company, the return
2 filed on behalf of the limited liability company shall be
3 signed by a manager, member, or properly accredited agent of
4 the limited liability company.

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

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

1 with the Department each month by the 20th day of the month
2 next following the month during which such tax liability is
3 incurred and shall make payment to the Department on or before
4 the 7th, 15th, 22nd and last day of the month during which such
5 liability is incurred. If the month during which such tax
6 liability is incurred began prior to January 1, 1985, each
7 payment shall be in an amount equal to 1/4 of the taxpayer's
8 actual liability for the month or an amount set by the
9 Department not to exceed 1/4 of the average monthly liability
10 of the taxpayer to the Department for the preceding 4 complete
11 calendar quarters (excluding the month of highest liability and
12 the month of lowest liability in such 4 quarter period). If the
13 month during which such tax liability is incurred begins on or
14 after January 1, 1985 and prior to January 1, 1987, each
15 payment shall be in an amount equal to 22.5% of the taxpayer's
16 actual liability for the month or 27.5% 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, 1987 and prior to January 1, 1988, each
20 payment shall be in an amount equal to 22.5% of the taxpayer's
21 actual liability for the month or 26.25% of the taxpayer's
22 liability for the same calendar month of the preceding year. If
23 the month during which such tax liability is incurred begins on
24 or after January 1, 1988, and prior to January 1, 1989, or
25 begins on or after 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. If the month during which
29 such tax liability is incurred begins on or after January 1,
30 1989, and prior to January 1, 1996, each payment shall be in an
31 amount equal to 22.5% of the taxpayer's actual liability for
32 the month or 25% of the taxpayer's liability for the same
33 calendar month of the preceding year or 100% of the taxpayer's
34 actual liability for the quarter monthly reporting period. The
35 amount of such quarter monthly payments shall be credited
36 against the final tax liability of the taxpayer's return for

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

1 long term. If any such quarter monthly payment is not paid at
2 the time or in the amount required by this Section, then the
3 taxpayer shall be liable for penalties and interest on the
4 difference between the minimum amount due as a payment and the
5 amount of such quarter monthly payment actually and timely
6 paid, except insofar as the taxpayer has previously made
7 payments for that month to the Department in excess of the
8 minimum payments previously due as provided in this Section.
9 The Department shall make reasonable rules and regulations to
10 govern the quarter monthly payment amount and quarter monthly
11 payment dates for taxpayers who file on other than a calendar
12 monthly basis.

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

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

13 The provisions of this paragraph apply on and after October
14 1, 2001. Without regard to whether a taxpayer is required to
15 make quarter monthly payments as specified above, any taxpayer
16 who is required by Section 2d of this Act to collect and remit
17 prepaid taxes and has collected prepaid taxes that average in
18 excess of \$20,000 per month during the preceding 4 complete
19 calendar quarters shall file a return with the Department as
20 required by Section 2f and shall make payments to the
21 Department on or before the 7th, 15th, 22nd and last day of the
22 month during which the liability is incurred. Each payment
23 shall be in an amount equal to 22.5% of the taxpayer's actual
24 liability for the month or 25% of the taxpayer's liability for
25 the same calendar month of the preceding year. The amount of
26 the quarter monthly payments shall be credited against the
27 final tax liability of the taxpayer's return for that month
28 filed under this Section or Section 2f, as the case may be.
29 Once applicable, the requirement of the making of quarter
30 monthly payments to the Department pursuant to this paragraph
31 shall continue until the taxpayer's average monthly prepaid tax
32 collections during the preceding 4 complete calendar quarters
33 (excluding the month of highest liability and the month of
34 lowest liability) is less than \$19,000 or until such taxpayer's
35 average monthly liability to the Department as computed for
36 each calendar quarter of the 4 preceding complete calendar

1 quarters is less than \$20,000. If any such quarter monthly
2 payment is not paid at the time or in the amount required, the
3 taxpayer shall be liable for penalties and interest on such
4 difference, except insofar as the taxpayer has previously made
5 payments for that month in excess of the minimum payments
6 previously due.

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

29 If a retailer of motor fuel is entitled to a credit under
30 Section 2d of this Act which exceeds the taxpayer's liability
31 to the Department under this Act for the month which the
32 taxpayer is filing a return, the Department shall issue the
33 taxpayer a credit memorandum for the excess.

34 Beginning January 1, 1990, each month the Department shall
35 pay into the Local Government Tax Fund, a special fund in the
36 State treasury which is hereby created, the net revenue

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

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

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

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

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

25 Beginning on July 1, 2006, each month the Department shall
26 pay into the Road Fund 40% of the net revenue realized for the
27 preceding month from the 6.25% rate on the selling price of
28 motor fuel and gasohol.

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 this Act,

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

13	Fiscal Year	Annual Specified Amount
14	1986	\$54,800,000
15	1987	\$76,650,000
16	1988	\$80,480,000
17	1989	\$88,510,000
18	1990	\$115,330,000
19	1991	\$145,470,000
20	1992	\$182,730,000
21	1993	\$206,520,000;

22 and means the Certified Annual Debt Service Requirement (as
 23 defined in Section 13 of the Build Illinois Bond Act) or the
 24 Tax Act Amount, whichever is greater, for fiscal year 1994 and
 25 each fiscal year thereafter; and further provided, that if on
 26 the last business day of any month the sum of (1) the Tax Act
 27 Amount required to be deposited into the Build Illinois Bond
 28 Account in the Build Illinois Fund during such month and (2)
 29 the amount transferred to the Build Illinois Fund from the
 30 State and Local Sales Tax Reform Fund shall have been less than
 31 1/12 of the Annual Specified Amount, an amount equal to the
 32 difference shall be immediately paid into the Build Illinois
 33 Fund from other moneys received by the Department pursuant to
 34 the Tax Acts; and, further provided, that in no event shall the
 35 payments required under the preceding proviso result in
 36 aggregate payments into the Build Illinois Fund pursuant to

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

35 Subject to payment of amounts into the Build Illinois Fund
36 as provided in the preceding paragraph or in any amendment

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

	Fiscal Year	Total Deposit
11		
12	1993	\$0
13	1994	53,000,000
14	1995	58,000,000
15	1996	61,000,000
16	1997	64,000,000
17	1998	68,000,000
18	1999	71,000,000
19	2000	75,000,000
20	2001	80,000,000
21	2002	93,000,000
22	2003	99,000,000
23	2004	103,000,000
24	2005	108,000,000
25	2006	113,000,000
26	2007	119,000,000
27	2008	126,000,000
28	2009	132,000,000
29	2010	139,000,000
30	2011	146,000,000
31	2012	153,000,000
32	2013	161,000,000
33	2014	170,000,000
34	2015	179,000,000
35	2016	189,000,000

1	2017	199,000,000
2	2018	210,000,000
3	2019	221,000,000
4	2020	233,000,000
5	2021	246,000,000
6	2022	260,000,000
7	2023 and	275,000,000

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

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

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

36 Subject to payment of amounts into the Build Illinois Fund

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

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

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

1 retailer's business during such year and any additional
2 reasonable information which the Department deems would be
3 helpful in determining the accuracy of the monthly, quarterly
4 or annual returns filed by such retailer as provided for in
5 this Section.

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

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

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

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

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

31 As soon as possible after the first day of each month, upon
32 certification of the Department of Revenue, the Comptroller
33 shall order transferred and the Treasurer shall transfer from
34 the General Revenue Fund to the Motor Fuel Tax Fund an amount
35 equal to 1.7% of 80% of the net revenue realized under this Act
36 for the second preceding month. Beginning April 1, 2000, this

1 transfer is no longer required and shall not be made.

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

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

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

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

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

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

19 Section 99. Effective date. This Act takes effect upon
20 becoming law.