



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

HB5217

Introduced 01/24/06, by Rep. Terry R. Parke

SYNOPSIS AS INTRODUCED:

30 ILCS 105/5.663 new	
30 ILCS 105/6z-69 new	
35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/3	from Ch. 120, par. 442

Amends the State Finance Act to create the Senior Mobility Assistance Fund. Provides that, from appropriations from the fund, the Department of Transportation must make grants to public and private entities that provide mobility assistance to senior citizens. Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. In each of those Acts, provides that if, at any time during fiscal year 2006 or any fiscal year thereafter, the total net revenue realized for that fiscal year that was collected by the State on the sale or use of motor fuel under the Act in that fiscal year exceeds the total net revenue realized for fiscal year 2005 that was collected by the State on the sale or use of motor fuel under the Act, then, each month, the Department shall pay into the Senior Mobility Assistance Fund 10% of the net revenue realized for the preceding month from the 6.25% rate on the selling price of motor fuel and gasohol that was sold during the remainder of that fiscal year. Effective immediately.

LRB094 18289 BDD 53600 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 State Finance Act is amended by adding
5 Sections 5.663 and 6z-69 as follows:

6 (30 ILCS 105/5.663 new)

7 Sec. 5.663. The Senior Mobility Assistance Fund.

8 (30 ILCS 105/6z-69 new)

9 Sec. 6z-69. Senior Mobility Assistance Fund. The Senior
10 Mobility Assistance Fund is created as a special fund in the
11 State treasury. From appropriations to the Department of
12 Transportation from the Fund, the Department must use the
13 moneys in the Fund for the purposes of making grants to public
14 and private entities that provide mobility assistance to senior
15 citizens.

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

21 Section 10. The Use Tax Act is amended by changing Section
22 9 as follows:

23 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

24 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
25 and trailers that are required to be registered with an agency
26 of this State, each retailer required or authorized to collect
27 the tax imposed by this Act shall pay to the Department the
28 amount of such tax (except as otherwise provided) at the time
29 when he is required to file his return for the period during

1 which such tax was collected, less a discount of 2.1% prior to
2 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
3 per calendar year, whichever is greater, which is allowed to
4 reimburse the retailer for expenses incurred in collecting the
5 tax, keeping records, preparing and filing returns, remitting
6 the tax and supplying data to the Department on request. In the
7 case of retailers who report and pay the tax on a transaction
8 by transaction basis, as provided in this Section, such
9 discount shall be taken with each such tax remittance instead
10 of when such retailer files his periodic return. A retailer
11 need not remit that part of any tax collected by him to the
12 extent that he is required to remit and does remit the tax
13 imposed by the Retailers' Occupation Tax Act, with respect to
14 the sale of the same property.

15 Where such tangible personal property is sold under a
16 conditional sales contract, or under any other form of sale
17 wherein the payment of the principal sum, or a part thereof, is
18 extended beyond the close of the period for which the return is
19 filed, the retailer, in collecting the tax (except as to motor
20 vehicles, watercraft, aircraft, and trailers that are required
21 to be registered with an agency of this State), may collect for
22 each tax return period, only the tax applicable to that part of
23 the selling price actually received during such tax return
24 period.

25 Except as provided in this Section, on or before the
26 twentieth day of each calendar month, such retailer shall file
27 a return for the preceding calendar month. Such return shall be
28 filed on forms prescribed by the Department and shall furnish
29 such information as the Department may reasonably require.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 watercraft, motor vehicle or trailer to another aircraft,
2 watercraft, motor vehicle or trailer retailer for the purpose
3 of resale or (ii) a retailer of aircraft, watercraft, motor
4 vehicles, or trailers transfers more than one aircraft,
5 watercraft, motor vehicle, or trailer to a purchaser for use as
6 a qualifying rolling stock as provided in Section 3-55 of this
7 Act, then that seller may report the transfer of all the
8 aircraft, watercraft, motor vehicles or trailers involved in
9 that transaction to the Department on the same uniform
10 invoice-transaction reporting return form. For purposes of
11 this Section, "watercraft" means a Class 2, Class 3, or Class 4
12 watercraft as defined in Section 3-2 of the Boat Registration
13 and Safety Act, a personal watercraft, or any boat equipped
14 with an inboard motor.

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

36 The transaction reporting return in the case of watercraft

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

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

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

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

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

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

31 Where a retailer collects the tax with respect to the
32 selling price of tangible personal property which he sells and
33 the purchaser thereafter returns such tangible personal
34 property and the retailer refunds the selling price thereof to
35 the purchaser, such retailer shall also refund, to the
36 purchaser, the tax so collected from the purchaser. When filing

1 his return for the period in which he refunds such tax to the
2 purchaser, the retailer may deduct the amount of the tax so
3 refunded by him to the purchaser from any other use tax which
4 such retailer may be required to pay or remit to the
5 Department, as shown by such return, if the amount of the tax
6 to be deducted was previously remitted to the Department by
7 such retailer. If the retailer has not previously remitted the
8 amount of such tax to the Department, he is entitled to no
9 deduction under this Act upon refunding such tax to the
10 purchaser.

11 Any retailer filing a return under this Section shall also
12 include (for the purpose of paying tax thereon) the total tax
13 covered by such return upon the selling price of tangible
14 personal property purchased by him at retail from a retailer,
15 but as to which the tax imposed by this Act was not collected
16 from the retailer filing such return, and such retailer shall
17 remit the amount of such tax to the Department when filing such
18 return.

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

25 Where the retailer has more than one business registered
26 with the Department under separate registration under this Act,
27 such retailer may not file each return that is due as a single
28 return covering all such registered businesses, but shall file
29 separate returns for each such registered business.

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

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

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

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

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

23 Beginning on the effective date of this amendatory Act of
24 the 94th General Assembly, if, at any time during fiscal year
25 2006 or any fiscal year thereafter, the total net revenue
26 realized for that fiscal year that was collected by the State
27 on the sale or use of motor fuel under this Act in that fiscal
28 year exceeds the total net revenue realized for fiscal year
29 2005 that was collected by the State on the sale or use of
30 motor fuel under this Act, then, each month, the Department
31 shall pay into the Senior Mobility Assistance Fund 10% of the
32 net revenue realized for the preceding month from the 6.25%
33 rate on the selling price of motor fuel and gasohol that was
34 sold during the remainder of that fiscal year.

35 Beginning January 1, 1990, each month the Department shall
36 pay into the Local Government Tax Fund 16% of the net revenue

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

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

1 pursuant to this clause (b) for any fiscal year in excess of
2 the greater of (i) the Tax Act Amount or (ii) the Annual
3 Specified Amount for such fiscal year; and, further provided,
4 that the amounts payable into the Build Illinois Fund under
5 this clause (b) shall be payable only until such time as the
6 aggregate amount on deposit under each trust indenture securing
7 Bonds issued and outstanding pursuant to the Build Illinois
8 Bond Act is sufficient, taking into account any future
9 investment income, to fully provide, in accordance with such
10 indenture, for the defeasance of or the payment of the
11 principal of, premium, if any, and interest on the Bonds
12 secured by such indenture and on any Bonds expected to be
13 issued thereafter and all fees and costs payable with respect
14 thereto, all as certified by the Director of the Bureau of the
15 Budget (now Governor's Office of Management and Budget). If on
16 the last business day of any month in which Bonds are
17 outstanding pursuant to the Build Illinois Bond Act, the
18 aggregate of the moneys deposited in the Build Illinois Bond
19 Account in the Build Illinois Fund in such month shall be less
20 than the amount required to be transferred in such month from
21 the Build Illinois Bond Account to the Build Illinois Bond
22 Retirement and Interest Fund pursuant to Section 13 of the
23 Build Illinois Bond Act, an amount equal to such deficiency
24 shall be immediately paid from other moneys received by the
25 Department pursuant to the Tax Acts to the Build Illinois Fund;
26 provided, however, that any amounts paid to the Build Illinois
27 Fund in any fiscal year pursuant to this sentence shall be
28 deemed to constitute payments pursuant to clause (b) of the
29 preceding sentence and shall reduce the amount otherwise
30 payable for such fiscal year pursuant to clause (b) of the
31 preceding sentence. The moneys received by the Department
32 pursuant to this Act and required to be deposited into the
33 Build Illinois Fund are subject to the pledge, claim and charge
34 set forth in Section 12 of the Build Illinois Bond 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 the 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
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 Community
12 ~~Affairs~~ Law of the 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 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 For greater simplicity of administration, manufacturers,
31 importers and wholesalers whose products are sold at retail in
32 Illinois by numerous retailers, and who wish to do so, may
33 assume the responsibility for accounting and paying to the
34 Department all tax accruing under this Act with respect to such
35 sales, if the retailers who are affected do not make written
36 objection to the Department to this arrangement.

1 (Source: P.A. 91-37, eff. 7-1-99; 91-51, eff. 6-30-99; 91-101,
2 eff. 7-12-99; 91-541, eff. 8-13-99; 91-872, eff. 7-1-00;
3 91-901, eff. 1-1-01; 92-12, eff. 7-1-01; 92-16, eff. 6-28-01;
4 92-208, eff. 8-2-01; 92-492, eff. 1-1-02; 92-600, eff. 6-28-02;
5 92-651, eff. 7-11-02; revised 10-15-03.)

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

8 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

9 Sec. 9. Each serviceman required or authorized to collect
10 the tax herein imposed shall pay to the Department the amount
11 of such tax (except as otherwise provided) at the time when he
12 is required to file his return for the period during which such
13 tax was collected, less a discount of 2.1% prior to January 1,
14 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
15 year, whichever is greater, which is allowed to reimburse the
16 serviceman for expenses incurred in collecting the tax, keeping
17 records, preparing and filing returns, remitting the tax and
18 supplying data to the Department on request. A serviceman need
19 not remit that part of any tax collected by him to the extent
20 that he is required to pay and does pay the tax imposed by the
21 Service Occupation Tax Act with respect to his sale of service
22 involving the incidental transfer by him of the same property.

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

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

1 of the first two months of each calendar quarter, on or before
2 the twentieth day of the following calendar month, stating:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

32 Any serviceman filing a return hereunder shall also include
33 the total tax upon the selling price of tangible personal
34 property purchased for use by him as an incident to a sale of
35 service, and such serviceman shall remit the amount of such tax
36 to the Department when filing such return.

1 If experience indicates such action to be practicable, the
2 Department may prescribe and furnish a combination or joint
3 return which will enable servicemen, who are required to file
4 returns hereunder and also under the Service Occupation Tax
5 Act, to furnish all the return information required by both
6 Acts on the one form.

7 Where the serviceman has more than one business registered
8 with the Department under separate registration hereunder,
9 such serviceman shall not file each return that is due as a
10 single return covering all such registered businesses, but
11 shall file separate returns for each such registered business.

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

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

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

33 Beginning on the effective date of this amendatory Act of
34 the 94th General Assembly, if, at any time during fiscal year
35 2006 or any fiscal year thereafter, the total net revenue
36 realized for that fiscal year that was collected by the State

1 on the sale or use of motor fuel under this Act in that fiscal
2 year exceeds the total net revenue realized for fiscal year
3 2005 that was collected by the State on the sale or use of
4 motor fuel under this Act, then, each month, the Department
5 shall pay into the Senior Mobility Assistance Fund 10% of the
6 net revenue realized for the preceding month from the 6.25%
7 rate on the selling price of motor fuel and gasohol that was
8 sold during the remainder of that fiscal year.

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

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

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

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

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

	Fiscal Year	Total Deposit
26		
27	1993	\$0
28	1994	53,000,000
29	1995	58,000,000
30	1996	61,000,000
31	1997	64,000,000
32	1998	68,000,000
33	1999	71,000,000
34	2000	75,000,000
35	2001	80,000,000

1	2002	93,000,000
2	2003	99,000,000
3	2004	103,000,000
4	2005	108,000,000
5	2006	113,000,000
6	2007	119,000,000
7	2008	126,000,000
8	2009	132,000,000
9	2010	139,000,000
10	2011	146,000,000
11	2012	153,000,000
12	2013	161,000,000
13	2014	170,000,000
14	2015	179,000,000
15	2016	189,000,000
16	2017	199,000,000
17	2018	210,000,000
18	2019	221,000,000
19	2020	233,000,000
20	2021	246,000,000
21	2022	260,000,000
22	2023 and	275,000,000

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

30 Beginning July 20, 1993 and in each month of each fiscal
 31 year thereafter, one-eighth of the amount requested in the
 32 certificate of the Chairman of the Metropolitan Pier and
 33 Exposition Authority for that fiscal year, less the amount
 34 deposited into the McCormick Place Expansion Project Fund by
 35 the State Treasurer in the respective month under subsection
 36 (g) of Section 13 of the Metropolitan Pier and Exposition

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

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 July 1, 1993, the Department shall each
11 month pay into the Illinois Tax Increment Fund 0.27% of 80% of
12 the net revenue realized for the preceding month from the 6.25%
13 general rate on the selling price of tangible personal
14 property.

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

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

31 The Department may, upon separate written notice to a
32 taxpayer, require the taxpayer to prepare and file with the
33 Department on a form prescribed by the Department within not
34 less than 60 days after receipt of the notice an annual
35 information return for the tax year specified in the notice.
36 Such annual return to the Department shall include a statement

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

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

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

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

31 The chief executive officer, proprietor, owner or highest
32 ranking manager shall sign the annual return to certify the
33 accuracy of the information contained therein. Any person who
34 willfully signs the annual return containing false or
35 inaccurate information shall be guilty of perjury and punished
36 accordingly. The annual return form prescribed by the

1 Department shall include a warning that the person signing the
2 return may be liable for perjury.

3 The foregoing portion of this Section concerning the filing
4 of an annual information return shall not apply to a serviceman
5 who is not required to file an income tax return with the
6 United States Government.

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

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

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

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

29 Section 25. The Retailers' Occupation Tax Act is amended by
30 changing Section 3 as follows:

31 (35 ILCS 120/3) (from Ch. 120, par. 442)

32 Sec. 3. Except as provided in this Section, on or before
33 the twentieth day of each calendar month, every person engaged
34 in the business of selling tangible personal property at retail

1 in this State during the preceding calendar month shall file a
2 return with the Department, stating:

3 1. The name of the seller;

4 2. His residence address and the address of his
5 principal place of business and the address of the
6 principal place of business (if that is a different
7 address) from which he engages in the business of selling
8 tangible personal property at retail in this State;

9 3. Total amount of receipts received by him during the
10 preceding calendar month or quarter, as the case may be,
11 from sales of tangible personal property, and from services
12 furnished, by him during such preceding calendar month or
13 quarter;

14 4. Total amount received by him during the preceding
15 calendar month or quarter on charge and time sales of
16 tangible personal property, and from services furnished,
17 by him prior to the month or quarter for which the return
18 is filed;

19 5. Deductions allowed by law;

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

23 7. The amount of credit provided in Section 2d of this
24 Act;

25 8. The amount of tax due;

26 9. The signature of the taxpayer; and

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

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

33 Each return shall be accompanied by the statement of
34 prepaid tax issued pursuant to Section 2e for which credit is
35 claimed.

36 Prior to October 1, 2003, and on and after September 1,

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

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

28 1. The name of the seller;

29 2. The address of the principal place of business from
30 which he engages in the business of selling tangible
31 personal property at retail in this State;

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

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

3 5. The amount of tax due; and

4 6. Such other reasonable information as the Department
5 may require.

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

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

1 for the preceding month during which the transaction occurred.
2 The distributor, importing distributor, or manufacturer shall
3 notify the retailer as to the method by which the distributor,
4 importing distributor, or manufacturer will provide the sales
5 information. If the retailer is unable to receive the sales
6 information by electronic means, the distributor, importing
7 distributor, or manufacturer shall furnish the sales
8 information by personal delivery or by mail. For purposes of
9 this paragraph, the term "electronic means" includes, but is
10 not limited to, the use of a secure Internet website, e-mail,
11 or facsimile.

12 If a total amount of less than \$1 is payable, refundable or
13 creditable, such amount shall be disregarded if it is less than
14 50 cents and shall be increased to \$1 if it is 50 cents or more.

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

1 Section 2505-210 of the Department of Revenue Law shall make
2 all payments required by rules of the Department by electronic
3 funds transfer.

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

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

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

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

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

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

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

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

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

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

22 In addition, with respect to motor vehicles, watercraft,
23 aircraft, and trailers that are required to be registered with
24 an agency of this State, every retailer selling this kind of
25 tangible personal property shall file, with the Department,
26 upon a form to be prescribed and supplied by the Department, a
27 separate return for each such item of tangible personal
28 property which the retailer sells, except that if, in the same
29 transaction, (i) a retailer of aircraft, watercraft, motor
30 vehicles or trailers transfers more than one aircraft,
31 watercraft, motor vehicle or trailer to another aircraft,
32 watercraft, motor vehicle retailer or trailer retailer for the
33 purpose of resale or (ii) a retailer of aircraft, watercraft,
34 motor vehicles, or trailers transfers more than one aircraft,
35 watercraft, motor vehicle, or trailer to a purchaser for use as
36 a qualifying rolling stock as provided in Section 2-5 of this

1 Act, then that seller may report the transfer of all aircraft,
2 watercraft, motor vehicles or trailers involved in that
3 transaction to the Department on the same uniform
4 invoice-transaction reporting return form. For purposes of
5 this Section, "watercraft" means a Class 2, Class 3, or Class 4
6 watercraft as defined in Section 3-2 of the Boat Registration
7 and Safety Act, a personal watercraft, or any boat equipped
8 with an inboard motor.

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

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

1 require.

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

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

30 With each such transaction reporting return, the retailer
31 shall remit the proper amount of tax due (or shall submit
32 satisfactory evidence that the sale is not taxable if that is
33 the case), to the Department or its agents, whereupon the
34 Department shall issue, in the purchaser's name, a use tax
35 receipt (or a certificate of exemption if the Department is
36 satisfied that the particular sale is tax exempt) which such

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

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

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

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

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

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

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

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

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

1 on or before the 7th, 15th, 22nd and last day of the month
2 during which such liability is incurred. On and after October
3 1, 2000, if the taxpayer's average monthly tax liability to the
4 Department under this Act, the Use Tax Act, the Service
5 Occupation Tax Act, and the Service Use Tax Act, excluding any
6 liability for prepaid sales tax to be remitted in accordance
7 with Section 2d of this Act, was \$20,000 or more during the
8 preceding 4 complete calendar quarters, he shall file a return
9 with the Department each month by the 20th day of the month
10 next following the month during which such tax liability is
11 incurred and shall make payment to the Department on or before
12 the 7th, 15th, 22nd and last day of the month during which such
13 liability is incurred. If the month during which such tax
14 liability is incurred began prior to January 1, 1985, each
15 payment shall be in an amount equal to 1/4 of the taxpayer's
16 actual liability for the month or an amount set by the
17 Department not to exceed 1/4 of the average monthly liability
18 of the taxpayer to the Department for the preceding 4 complete
19 calendar quarters (excluding the month of highest liability and
20 the month of lowest liability in such 4 quarter period). If the
21 month during which such tax liability is incurred begins on or
22 after January 1, 1985 and prior to January 1, 1987, each
23 payment shall be in an amount equal to 22.5% of the taxpayer's
24 actual liability for the month or 27.5% of the taxpayer's
25 liability for the same calendar month of the preceding year. If
26 the month during which such tax liability is incurred begins on
27 or after January 1, 1987 and prior to January 1, 1988, each
28 payment shall be in an amount equal to 22.5% of the taxpayer's
29 actual liability for the month or 26.25% of the taxpayer's
30 liability for the same calendar month of the preceding year. If
31 the month during which such tax liability is incurred begins on
32 or after January 1, 1988, and prior to January 1, 1989, or
33 begins on or after January 1, 1996, each payment shall be in an
34 amount equal to 22.5% of the taxpayer's actual liability for
35 the month or 25% of the taxpayer's liability for the same
36 calendar month of the preceding year. If the month during which

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

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

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

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

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

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

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

1 If a retailer of motor fuel is entitled to a credit under
2 Section 2d of this Act which exceeds the taxpayer's liability
3 to the Department under this Act for the month which the
4 taxpayer is filing a return, the Department shall issue the
5 taxpayer a credit memorandum for the excess.

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

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

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

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

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

33 Beginning on the effective date of this amendatory Act of
34 the 94th General Assembly, if, at any time during fiscal year
35 2006 or any fiscal year thereafter, the total net revenue
36 realized for that fiscal year that was collected by the State

1 on the sale or use of motor fuel under this Act in that fiscal
 2 year exceeds the total net revenue realized for fiscal year
 3 2005 that was collected by the State on the sale or use of
 4 motor fuel under this Act, then, each month, the Department
 5 shall pay into the Senior Mobility Assistance Fund 10% of the
 6 net revenue realized for the preceding month from the 6.25%
 7 rate on the selling price of motor fuel and gasohol that was
 8 sold during the remainder of that fiscal year.

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

29	Fiscal Year	Annual Specified Amount
30	1986	\$54,800,000
31	1987	\$76,650,000
32	1988	\$80,480,000
33	1989	\$88,510,000
34	1990	\$115,330,000
35	1991	\$145,470,000
36	1992	\$182,730,000

1 1993 \$206,520,000;

2 and means the Certified Annual Debt Service Requirement (as

3 defined in Section 13 of the Build Illinois Bond Act) or the

4 Tax Act Amount, whichever is greater, for fiscal year 1994 and

5 each fiscal year thereafter; and further provided, that if on

6 the last business day of any month the sum of (1) the Tax Act

7 Amount required to be deposited into the Build Illinois Bond

8 Account in the Build Illinois Fund during such month and (2)

9 the amount transferred to the Build Illinois Fund from the

10 State and Local Sales Tax Reform Fund shall have been less than

11 1/12 of the Annual Specified Amount, an amount equal to the

12 difference shall be immediately paid into the Build Illinois

13 Fund from other moneys received by the Department pursuant to

14 the Tax Acts; and, further provided, that in no event shall the

15 payments required under the preceding proviso result in

16 aggregate payments into the Build Illinois Fund pursuant to

17 this clause (b) for any fiscal year in excess of the greater of

18 (i) the Tax Act Amount or (ii) the Annual Specified Amount for

19 such fiscal year. The amounts payable into the Build Illinois

20 Fund under clause (b) of the first sentence in this paragraph

21 shall be payable only until such time as the aggregate amount

22 on deposit under each trust indenture securing Bonds issued and

23 outstanding pursuant to the Build Illinois Bond Act is

24 sufficient, taking into account any future investment income,

25 to fully provide, in accordance with such indenture, for the

26 defeasance of or the payment of the principal of, premium, if

27 any, and interest on the Bonds secured by such indenture and on

28 any Bonds expected to be issued thereafter and all fees and

29 costs payable with respect thereto, all as certified by the

30 Director of the Bureau of the Budget (now Governor's Office of

31 Management and Budget). If on the last business day of any

32 month in which Bonds are outstanding pursuant to the Build

33 Illinois Bond Act, the aggregate of moneys deposited in the

34 Build Illinois Bond Account in the Build Illinois Fund in such

35 month shall be less than the amount required to be transferred

36 in such month from the Build Illinois Bond Account to the Build

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

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

	Fiscal Year	Total Deposit
28	1993	\$0
29	1994	53,000,000
30	1995	58,000,000
31	1996	61,000,000
32	1997	64,000,000
33	1998	68,000,000
34	1999	71,000,000
35	2000	75,000,000

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

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

31 Beginning July 20, 1993 and in each month of each fiscal
 32 year thereafter, one-eighth of the amount requested in the
 33 certificate of the Chairman of the Metropolitan Pier and
 34 Exposition Authority for that fiscal year, less the amount
 35 deposited into the McCormick Place Expansion Project Fund by
 36 the State Treasurer in the respective month under subsection

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

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 July 1, 1993, the Department shall each
12 month pay into the Illinois Tax Increment Fund 0.27% of 80% of
13 the net revenue realized for the preceding month from the 6.25%
14 general rate on the selling price of tangible personal
15 property.

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

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

35 The Department may, upon separate written notice to a
36 taxpayer, require the taxpayer to prepare and file with the

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

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

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

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

35 The chief executive officer, proprietor, owner or highest
36 ranking manager shall sign the annual return to certify the

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

7 The provisions of this Section concerning the filing of an
8 annual information return do not apply to a retailer who is not
9 required to file an income tax return with the United States
10 Government.

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

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

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

29 Any person who promotes, organizes, provides retail
30 selling space for concessionaires or other types of sellers at
31 the Illinois State Fair, DuQuoin State Fair, county fairs,
32 local fairs, art shows, flea markets and similar exhibitions or
33 events, including any transient merchant as defined by Section
34 2 of the Transient Merchant Act of 1987, is required to file a
35 report with the Department providing the name of the merchant's
36 business, the name of the person or persons engaged in

1 merchant's business, the permanent address and Illinois
2 Retailers Occupation Tax Registration Number of the merchant,
3 the dates and location of the event and other reasonable
4 information that the Department may require. The report must be
5 filed not later than the 20th day of the month next following
6 the month during which the event with retail sales was held.
7 Any person who fails to file a report required by this Section
8 commits a business offense and is subject to a fine not to
9 exceed \$250.

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

30 (Source: P.A. 92-12, eff. 7-1-01; 92-16, eff. 6-28-01; 92-208,
31 eff. 8-2-01; 92-484, eff. 8-23-01; 92-492, eff. 1-1-02; 92-600,
32 eff. 6-28-02; 92-651, eff. 7-11-02; 93-22, eff. 6-20-03; 93-24,
33 eff. 6-20-03; 93-840, eff. 7-30-04; 93-926, eff. 8-12-04;
34 93-1057, eff. 12-2-04; revised 12-6-04.)

35 Section 99. Effective date. This Act takes effect upon

1 becoming law.