

1 AN ACT concerning liquor.

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

4 Section 5. The Liquor Control Act of 1934 is amended by  
5 changing Sections 5-1 and 8-2 as follows:

6 (235 ILCS 5/5-1) (from Ch. 43, par. 115)

7 (Text of Section before amendment by P.A. 95-634)

8 Sec. 5-1. Licenses issued by the Illinois Liquor Control  
9 Commission shall be of the following classes:

10 (a) Manufacturer's license - Class 1. Distiller, Class 2.  
11 Rectifier, Class 3. Brewer, Class 4. First Class Wine  
12 Manufacturer, Class 5. Second Class Wine Manufacturer, Class 6.  
13 First Class Winemaker, Class 7. Second Class Winemaker, Class  
14 8. Limited Wine Manufacturer,

15 (b) Distributor's license,

16 (c) Importing Distributor's license,

17 (d) Retailer's license,

18 (e) Special Event Retailer's license (not-for-profit),

19 (f) Railroad license,

20 (g) Boat license,

21 (h) Non-Beverage User's license,

22 (i) Wine-maker's premises license,

23 (j) Airplane license,

- 1 (k) Foreign importer's license,
- 2 (l) Broker's license,
- 3 (m) Non-resident dealer's license,
- 4 (n) Brew Pub license,
- 5 (o) Auction liquor license,
- 6 (p) Caterer retailer license,
- 7 (q) Special use permit license.

8 No person, firm, partnership, corporation, or other legal  
9 business entity that is engaged in the manufacturing of wine  
10 may concurrently obtain and hold a wine-maker's license and a  
11 wine manufacturer's license.

12 (a) A manufacturer's license shall allow the manufacture,  
13 importation in bulk, storage, distribution and sale of  
14 alcoholic liquor to persons without the State, as may be  
15 permitted by law and to licensees in this State as follows:

16 Class 1. A Distiller may make sales and deliveries of  
17 alcoholic liquor to distillers, rectifiers, importing  
18 distributors, distributors and non-beverage users and to no  
19 other licensees.

20 Class 2. A Rectifier, who is not a distiller, as defined  
21 herein, may make sales and deliveries of alcoholic liquor to  
22 rectifiers, importing distributors, distributors, retailers  
23 and non-beverage users and to no other licensees.

24 Class 3. A Brewer may make sales and deliveries of beer to  
25 importing distributors, distributors, and to non-licensees,  
26 and to retailers provided the brewer obtains an importing

1 distributor's license or distributor's license in accordance  
2 with the provisions of this Act.

3 Class 4. A first class wine-manufacturer may make sales and  
4 deliveries of up to 50,000 gallons of wine to manufacturers,  
5 importing distributors and distributors, and to no other  
6 licensees.

7 Class 5. A second class Wine manufacturer may make sales  
8 and deliveries of more than 50,000 gallons of wine to  
9 manufacturers, importing distributors and distributors and to  
10 no other licensees.

11 Class 6. A first-class wine-maker's license shall allow the  
12 manufacture of up to 50,000 gallons of wine per year, and the  
13 storage and sale of such wine to distributors in the State and  
14 to persons without the State, as may be permitted by law. A  
15 first-class wine-maker's license shall allow the sale of no  
16 more than 5,000 gallons of the licensee's wine to retailers.  
17 The State Commission shall issue only one first-class  
18 wine-maker's license to any person, firm, partnership,  
19 corporation, or other legal business entity that is engaged in  
20 the making of less than 50,000 gallons of wine annually that  
21 applies for a first-class wine-maker's license. No subsidiary  
22 or affiliate thereof, nor any officer, associate, member,  
23 partner, representative, employee, agent, or shareholder may  
24 be issued an additional wine-maker's license by the State  
25 Commission.

26 Class 7. A second-class wine-maker's license shall allow

1 the manufacture of between 50,000 and 100,000 gallons of wine  
2 per year, and the storage and sale of such wine to distributors  
3 in this State and to persons without the State, as may be  
4 permitted by law. A second-class wine-maker's license shall  
5 allow the sale of no more than 10,000 gallons of the licensee's  
6 wine directly to retailers. The State Commission shall issue  
7 only one second-class wine-maker's license to any person, firm,  
8 partnership, corporation, or other legal business entity that  
9 is engaged in the making of less than 100,000 gallons of wine  
10 annually that applies for a second-class wine-maker's license.  
11 No subsidiary or affiliate thereof, or any officer, associate,  
12 member, partner, representative, employee, agent, or  
13 shareholder may be issued an additional wine-maker's license by  
14 the State Commission.

15 Class 8. A limited wine-manufacturer may make sales and  
16 deliveries not to exceed 40,000 gallons of wine per year to  
17 distributors, and to non-licensees in accordance with the  
18 provisions of this Act.

19 (a-1) A manufacturer which is licensed in this State to  
20 make sales or deliveries of alcoholic liquor and which enlists  
21 agents, representatives, or individuals acting on its behalf  
22 who contact licensed retailers on a regular and continual basis  
23 in this State must register those agents, representatives, or  
24 persons acting on its behalf with the State Commission.

25 Registration of agents, representatives, or persons acting  
26 on behalf of a manufacturer is fulfilled by submitting a form

1 to the Commission. The form shall be developed by the  
2 Commission and shall include the name and address of the  
3 applicant, the name and address of the manufacturer he or she  
4 represents, the territory or areas assigned to sell to or  
5 discuss pricing terms of alcoholic liquor, and any other  
6 questions deemed appropriate and necessary. All statements in  
7 the forms required to be made by law or by rule shall be deemed  
8 material, and any person who knowingly misstates any material  
9 fact under oath in an application is guilty of a Class B  
10 misdemeanor. Fraud, misrepresentation, false statements,  
11 misleading statements, evasions, or suppression of material  
12 facts in the securing of a registration are grounds for  
13 suspension or revocation of the registration.

14 (b) A distributor's license shall allow the wholesale  
15 purchase and storage of alcoholic liquors and sale of alcoholic  
16 liquors to licensees in this State and to persons without the  
17 State, as may be permitted by law.

18 (c) An importing distributor's license may be issued to and  
19 held by those only who are duly licensed distributors, upon the  
20 filing of an application by a duly licensed distributor, with  
21 the Commission and the Commission shall, without the payment of  
22 any fee, immediately issue such importing distributor's  
23 license to the applicant, which shall allow the importation of  
24 alcoholic liquor by the licensee into this State from any point  
25 in the United States outside this State, and the purchase of  
26 alcoholic liquor in barrels, casks or other bulk containers and

1 the bottling of such alcoholic liquors before resale thereof,  
2 but all bottles or containers so filled shall be sealed,  
3 labeled, stamped and otherwise made to comply with all  
4 provisions, rules and regulations governing manufacturers in  
5 the preparation and bottling of alcoholic liquors. The  
6 importing distributor's license shall permit such licensee to  
7 purchase alcoholic liquor from Illinois licensed non-resident  
8 dealers and foreign importers only.

9 (d) A retailer's license shall allow the licensee to sell  
10 and offer for sale at retail, only in the premises specified in  
11 the license, alcoholic liquor for use or consumption, but not  
12 for resale in any form: Provided that any retail license issued  
13 to a manufacturer shall only permit the manufacturer to sell  
14 beer at retail on the premises actually occupied by the  
15 manufacturer. For the purpose of further describing the type of  
16 business conducted at a retail licensed premises, a retailer's  
17 licensee may be designated by the State Commission as (i) an on  
18 premise consumption retailer, (ii) an off premise sale  
19 retailer, or (iii) a combined on premise consumption and off  
20 premise sale retailer.

21 Notwithstanding any other provision of this subsection  
22 (d), a retail licensee may sell alcoholic liquors to a special  
23 event retailer licensee for resale to the extent permitted  
24 under subsection (e).

25 (e) A special event retailer's license (not-for-profit)  
26 shall permit the licensee to purchase alcoholic liquors from an

1 Illinois licensed distributor (unless the licensee purchases  
2 less than \$500 of alcoholic liquors for the special event, in  
3 which case the licensee may purchase the alcoholic liquors from  
4 a licensed retailer) and shall allow the licensee to sell and  
5 offer for sale, at retail, alcoholic liquors for use or  
6 consumption, but not for resale in any form and only at the  
7 location and on the specific dates designated for the special  
8 event in the license. An applicant for a special event retailer  
9 license must (i) furnish with the application: (A) a resale  
10 number issued under Section 2c of the Retailers' Occupation Tax  
11 Act or evidence that the applicant is registered under Section  
12 2a of the Retailers' Occupation Tax Act, (B) a current, valid  
13 exemption identification number issued under Section 1g of the  
14 Retailers' Occupation Tax Act, and a certification to the  
15 Commission that the purchase of alcoholic liquors will be a  
16 tax-exempt purchase, or (C) a statement that the applicant is  
17 not registered under Section 2a of the Retailers' Occupation  
18 Tax Act, does not hold a resale number under Section 2c of the  
19 Retailers' Occupation Tax Act, and does not hold an exemption  
20 number under Section 1g of the Retailers' Occupation Tax Act,  
21 in which event the Commission shall set forth on the special  
22 event retailer's license a statement to that effect; (ii)  
23 submit with the application proof satisfactory to the State  
24 Commission that the applicant will provide dram shop liability  
25 insurance in the maximum limits; and (iii) show proof  
26 satisfactory to the State Commission that the applicant has

1 obtained local authority approval.

2 (f) A railroad license shall permit the licensee to import  
3 alcoholic liquors into this State from any point in the United  
4 States outside this State and to store such alcoholic liquors  
5 in this State; to make wholesale purchases of alcoholic liquors  
6 directly from manufacturers, foreign importers, distributors  
7 and importing distributors from within or outside this State;  
8 and to store such alcoholic liquors in this State; provided  
9 that the above powers may be exercised only in connection with  
10 the importation, purchase or storage of alcoholic liquors to be  
11 sold or dispensed on a club, buffet, lounge or dining car  
12 operated on an electric, gas or steam railway in this State;  
13 and provided further, that railroad licensees exercising the  
14 above powers shall be subject to all provisions of Article VIII  
15 of this Act as applied to importing distributors. A railroad  
16 license shall also permit the licensee to sell or dispense  
17 alcoholic liquors on any club, buffet, lounge or dining car  
18 operated on an electric, gas or steam railway regularly  
19 operated by a common carrier in this State, but shall not  
20 permit the sale for resale of any alcoholic liquors to any  
21 licensee within this State. A license shall be obtained for  
22 each car in which such sales are made.

23 (g) A boat license shall allow the sale of alcoholic liquor  
24 in individual drinks, on any passenger boat regularly operated  
25 as a common carrier on navigable waters in this State or on any  
26 riverboat operated under the Riverboat Gambling Act, which boat



1 or riverboat maintains a public dining room or restaurant  
2 thereon.

3 (h) A non-beverage user's license shall allow the licensee  
4 to purchase alcoholic liquor from a licensed manufacturer or  
5 importing distributor, without the imposition of any tax upon  
6 the business of such licensed manufacturer or importing  
7 distributor as to such alcoholic liquor to be used by such  
8 licensee solely for the non-beverage purposes set forth in  
9 subsection (a) of Section 8-1 of this Act, and such licenses  
10 shall be divided and classified and shall permit the purchase,  
11 possession and use of limited and stated quantities of  
12 alcoholic liquor as follows:

- 13 Class 1, not to exceed ..... 500 gallons
- 14 Class 2, not to exceed ..... 1,000 gallons
- 15 Class 3, not to exceed ..... 5,000 gallons
- 16 Class 4, not to exceed ..... 10,000 gallons
- 17 Class 5, not to exceed ..... 50,000 gallons

18 (i) A wine-maker's premises license shall allow a licensee  
19 that concurrently holds a first-class wine-maker's license to  
20 sell and offer for sale at retail in the premises specified in  
21 such license not more than 50,000 gallons of the first-class  
22 wine-maker's wine that is made at the first-class wine-maker's  
23 licensed premises per year for use or consumption, but not for  
24 resale in any form. A wine-maker's premises license shall allow  
25 a licensee who concurrently holds a second-class wine-maker's  
26 license to sell and offer for sale at retail in the premises

1 specified in such license up to 100,000 gallons of the  
2 second-class wine-maker's wine that is made at the second-class  
3 wine-maker's licensed premises per year for use or consumption  
4 but not for resale in any form. A wine-maker's premises license  
5 shall allow a licensee that concurrently holds a first-class  
6 wine-maker's license or a second-class wine-maker's license to  
7 sell and offer for sale at retail at the premises specified in  
8 the wine-maker's premises license, for use or consumption but  
9 not for resale in any form, any beer, wine, and spirits  
10 purchased from a licensed distributor. Upon approval from the  
11 State Commission, a wine-maker's premises license shall allow  
12 the licensee to sell and offer for sale at (i) the wine-maker's  
13 licensed premises and (ii) at up to 2 additional locations for  
14 use and consumption and not for resale. Each location shall  
15 require additional licensing per location as specified in  
16 Section 5-3 of this Act.

17 (j) An airplane license shall permit the licensee to import  
18 alcoholic liquors into this State from any point in the United  
19 States outside this State and to store such alcoholic liquors  
20 in this State; to make wholesale purchases of alcoholic liquors  
21 directly from manufacturers, foreign importers, distributors  
22 and importing distributors from within or outside this State;  
23 and to store such alcoholic liquors in this State; provided  
24 that the above powers may be exercised only in connection with  
25 the importation, purchase or storage of alcoholic liquors to be  
26 sold or dispensed on an airplane; and provided further, that

1 airplane licensees exercising the above powers shall be subject  
2 to all provisions of Article VIII of this Act as applied to  
3 importing distributors. An airplane licensee shall also permit  
4 the sale or dispensing of alcoholic liquors on any passenger  
5 airplane regularly operated by a common carrier in this State,  
6 but shall not permit the sale for resale of any alcoholic  
7 liquors to any licensee within this State. A single airplane  
8 license shall be required of an airline company if liquor  
9 service is provided on board aircraft in this State. The annual  
10 fee for such license shall be as determined in Section 5-3.

11 (k) A foreign importer's license shall permit such licensee  
12 to purchase alcoholic liquor from Illinois licensed  
13 non-resident dealers only, and to import alcoholic liquor other  
14 than in bulk from any point outside the United States and to  
15 sell such alcoholic liquor to Illinois licensed importing  
16 distributors and to no one else in Illinois; provided that (i)  
17 the foreign importer registers with the State Commission every  
18 brand of alcoholic liquor that it proposes to sell to Illinois  
19 licensees during the license period, (ii) ~~and provided further~~  
20 ~~that~~ the foreign importer complies with all of the provisions  
21 of Section 6-9 of this Act with respect to registration of such  
22 Illinois licensees as may be granted the right to sell such  
23 brands at wholesale, and (iii) the foreign importer complies  
24 with the provisions of Sections 6-5 and 6-6 of this Act to the  
25 same extent that these provisions apply to manufacturers.

26 (l) (i) A broker's license shall be required of all persons

1 who solicit orders for, offer to sell or offer to supply  
2 alcoholic liquor to retailers in the State of Illinois, or who  
3 offer to retailers to ship or cause to be shipped or to make  
4 contact with distillers, rectifiers, brewers or manufacturers  
5 or any other party within or without the State of Illinois in  
6 order that alcoholic liquors be shipped to a distributor,  
7 importing distributor or foreign importer, whether such  
8 solicitation or offer is consummated within or without the  
9 State of Illinois.

10 No holder of a retailer's license issued by the Illinois  
11 Liquor Control Commission shall purchase or receive any  
12 alcoholic liquor, the order for which was solicited or offered  
13 for sale to such retailer by a broker unless the broker is the  
14 holder of a valid broker's license.

15 The broker shall, upon the acceptance by a retailer of the  
16 broker's solicitation of an order or offer to sell or supply or  
17 deliver or have delivered alcoholic liquors, promptly forward  
18 to the Illinois Liquor Control Commission a notification of  
19 said transaction in such form as the Commission may by  
20 regulations prescribe.

21 (ii) A broker's license shall be required of a person  
22 within this State, other than a retail licensee, who, for a fee  
23 or commission, promotes, solicits, or accepts orders for  
24 alcoholic liquor, for use or consumption and not for resale, to  
25 be shipped from this State and delivered to residents outside  
26 of this State by an express company, common carrier, or

1 contract carrier. This Section does not apply to any person who  
2 promotes, solicits, or accepts orders for wine as specifically  
3 authorized in Section 6-29 of this Act.

4 A broker's license under this subsection (1) shall not  
5 entitle the holder to buy or sell any alcoholic liquors for his  
6 own account or to take or deliver title to such alcoholic  
7 liquors.

8 This subsection (1) shall not apply to distributors,  
9 employees of distributors, or employees of a manufacturer who  
10 has registered the trademark, brand or name of the alcoholic  
11 liquor pursuant to Section 6-9 of this Act, and who regularly  
12 sells such alcoholic liquor in the State of Illinois only to  
13 its registrants thereunder.

14 Any agent, representative, or person subject to  
15 registration pursuant to subsection (a-1) of this Section shall  
16 not be eligible to receive a broker's license.

17 (m) A non-resident dealer's license shall permit such  
18 licensee to ship into and warehouse alcoholic liquor into this  
19 State from any point outside of this State, and to sell such  
20 alcoholic liquor to Illinois licensed foreign importers and  
21 importing distributors and to no one else in this State;  
22 provided that (i) said non-resident dealer shall register with  
23 the Illinois Liquor Control Commission each and every brand of  
24 alcoholic liquor which it proposes to sell to Illinois  
25 licensees during the license period, (ii) ~~and further~~  
26 ~~provided that~~ it shall comply with all of the provisions of

1 Section 6-9 hereof with respect to registration of such  
2 Illinois licensees as may be granted the right to sell such  
3 brands at wholesale, and (iii) the non-resident dealer shall  
4 comply with the provisions of Sections 6-5 and 6-6 of this Act  
5 to the same extent that these provisions apply to  
6 manufacturers.

7 (n) A brew pub license shall allow the licensee to  
8 manufacture beer only on the premises specified in the license,  
9 to make sales of the beer manufactured on the premises to  
10 importing distributors, distributors, and to non-licensees for  
11 use and consumption, to store the beer upon the premises, and  
12 to sell and offer for sale at retail from the licensed  
13 premises, provided that a brew pub licensee shall not sell for  
14 off-premises consumption more than 50,000 gallons per year.

15 (o) A caterer retailer license shall allow the holder to  
16 serve alcoholic liquors as an incidental part of a food service  
17 that serves prepared meals which excludes the serving of snacks  
18 as the primary meal, either on or off-site whether licensed or  
19 unlicensed.

20 (p) An auction liquor license shall allow the licensee to  
21 sell and offer for sale at auction wine and spirits for use or  
22 consumption, or for resale by an Illinois liquor licensee in  
23 accordance with provisions of this Act. An auction liquor  
24 license will be issued to a person and it will permit the  
25 auction liquor licensee to hold the auction anywhere in the  
26 State. An auction liquor license must be obtained for each

1 auction at least 14 days in advance of the auction date.

2 (q) A special use permit license shall allow an Illinois  
3 licensed retailer to transfer a portion of its alcoholic liquor  
4 inventory from its retail licensed premises to the premises  
5 specified in the license hereby created, and to sell or offer  
6 for sale at retail, only in the premises specified in the  
7 license hereby created, the transferred alcoholic liquor for  
8 use or consumption, but not for resale in any form. A special  
9 use permit license may be granted for the following time  
10 periods: one day or less; 2 or more days to a maximum of 15 days  
11 per location in any 12 month period. An applicant for the  
12 special use permit license must also submit with the  
13 application proof satisfactory to the State Commission that the  
14 applicant will provide dram shop liability insurance to the  
15 maximum limits and have local authority approval.

16 (Source: P.A. 95-331, eff. 8-21-07.)

17 (Text of Section after amendment by P.A. 95-634)

18 Sec. 5-1. Licenses issued by the Illinois Liquor Control  
19 Commission shall be of the following classes:

20 (a) Manufacturer's license - Class 1. Distiller, Class 2.  
21 Rectifier, Class 3. Brewer, Class 4. First Class Wine  
22 Manufacturer, Class 5. Second Class Wine Manufacturer, Class 6.  
23 First Class Winemaker, Class 7. Second Class Winemaker, Class  
24 8. Limited Wine Manufacturer,

25 (b) Distributor's license,

- 1 (c) Importing Distributor's license,
- 2 (d) Retailer's license,
- 3 (e) Special Event Retailer's license (not-for-profit),
- 4 (f) Railroad license,
- 5 (g) Boat license,
- 6 (h) Non-Beverage User's license,
- 7 (i) Wine-maker's premises license,
- 8 (j) Airplane license,
- 9 (k) Foreign importer's license,
- 10 (l) Broker's license,
- 11 (m) Non-resident dealer's license,
- 12 (n) Brew Pub license,
- 13 (o) Auction liquor license,
- 14 (p) Caterer retailer license,
- 15 (q) Special use permit license,
- 16 (r) Winery shipper's license.

17 No person, firm, partnership, corporation, or other legal  
18 business entity that is engaged in the manufacturing of wine  
19 may concurrently obtain and hold a wine-maker's license and a  
20 wine manufacturer's license.

21 (a) A manufacturer's license shall allow the manufacture,  
22 importation in bulk, storage, distribution and sale of  
23 alcoholic liquor to persons without the State, as may be  
24 permitted by law and to licensees in this State as follows:

25 Class 1. A Distiller may make sales and deliveries of  
26 alcoholic liquor to distillers, rectifiers, importing



1 distributors, distributors and non-beverage users and to no  
2 other licensees.

3 Class 2. A Rectifier, who is not a distiller, as defined  
4 herein, may make sales and deliveries of alcoholic liquor to  
5 rectifiers, importing distributors, distributors, retailers  
6 and non-beverage users and to no other licensees.

7 Class 3. A Brewer may make sales and deliveries of beer to  
8 importing distributors, distributors, and to non-licensees,  
9 and to retailers provided the brewer obtains an importing  
10 distributor's license or distributor's license in accordance  
11 with the provisions of this Act.

12 Class 4. A first class wine-manufacturer may make sales and  
13 deliveries of up to 50,000 gallons of wine to manufacturers,  
14 importing distributors and distributors, and to no other  
15 licensees.

16 Class 5. A second class Wine manufacturer may make sales  
17 and deliveries of more than 50,000 gallons of wine to  
18 manufacturers, importing distributors and distributors and to  
19 no other licensees.

20 Class 6. A first-class wine-maker's license shall allow the  
21 manufacture of up to 50,000 gallons of wine per year, and the  
22 storage and sale of such wine to distributors in the State and  
23 to persons without the State, as may be permitted by law. A  
24 person who, prior to the effective date of this amendatory Act  
25 of the 95th General Assembly, is a holder of a first-class  
26 wine-maker's license and annually produces more than 25,000

1 gallons of its own wine and who distributes its wine to  
2 licensed retailers shall cease this practice on or before July  
3 1, 2008 in compliance with this amendatory Act of the 95th  
4 General Assembly.

5 Class 7. A second-class wine-maker's license shall allow  
6 the manufacture of between 50,000 and 150,000 gallons of wine  
7 per year, and the storage and sale of such wine to distributors  
8 in this State and to persons without the State, as may be  
9 permitted by law. A person who, prior to the effective date of  
10 this amendatory Act of the 95th General Assembly, is a holder  
11 of a second-class wine-maker's license and annually produces  
12 more than 25,000 gallons of its own wine and who distributes  
13 its wine to licensed retailers shall cease this practice on or  
14 before July 1, 2008 in compliance with this amendatory Act of  
15 the 95th General Assembly.

16 Class 8. A limited wine-manufacturer may make sales and  
17 deliveries not to exceed 40,000 gallons of wine per year to  
18 distributors, and to non-licensees in accordance with the  
19 provisions of this Act.

20 (a-1) A manufacturer which is licensed in this State to  
21 make sales or deliveries of alcoholic liquor and which enlists  
22 agents, representatives, or individuals acting on its behalf  
23 who contact licensed retailers on a regular and continual basis  
24 in this State must register those agents, representatives, or  
25 persons acting on its behalf with the State Commission.

26 Registration of agents, representatives, or persons acting

1 on behalf of a manufacturer is fulfilled by submitting a form  
2 to the Commission. The form shall be developed by the  
3 Commission and shall include the name and address of the  
4 applicant, the name and address of the manufacturer he or she  
5 represents, the territory or areas assigned to sell to or  
6 discuss pricing terms of alcoholic liquor, and any other  
7 questions deemed appropriate and necessary. All statements in  
8 the forms required to be made by law or by rule shall be deemed  
9 material, and any person who knowingly misstates any material  
10 fact under oath in an application is guilty of a Class B  
11 misdemeanor. Fraud, misrepresentation, false statements,  
12 misleading statements, evasions, or suppression of material  
13 facts in the securing of a registration are grounds for  
14 suspension or revocation of the registration.

15 (b) A distributor's license shall allow the wholesale  
16 purchase and storage of alcoholic liquors and sale of alcoholic  
17 liquors to licensees in this State and to persons without the  
18 State, as may be permitted by law.

19 (c) An importing distributor's license may be issued to and  
20 held by those only who are duly licensed distributors, upon the  
21 filing of an application by a duly licensed distributor, with  
22 the Commission and the Commission shall, without the payment of  
23 any fee, immediately issue such importing distributor's  
24 license to the applicant, which shall allow the importation of  
25 alcoholic liquor by the licensee into this State from any point  
26 in the United States outside this State, and the purchase of

1 alcoholic liquor in barrels, casks or other bulk containers and  
2 the bottling of such alcoholic liquors before resale thereof,  
3 but all bottles or containers so filled shall be sealed,  
4 labeled, stamped and otherwise made to comply with all  
5 provisions, rules and regulations governing manufacturers in  
6 the preparation and bottling of alcoholic liquors. The  
7 importing distributor's license shall permit such licensee to  
8 purchase alcoholic liquor from Illinois licensed non-resident  
9 dealers and foreign importers only.

10 (d) A retailer's license shall allow the licensee to sell  
11 and offer for sale at retail, only in the premises specified in  
12 the license, alcoholic liquor for use or consumption, but not  
13 for resale in any form. Nothing in this amendatory Act of the  
14 95th General Assembly shall deny, limit, remove, or restrict  
15 the ability of a holder of a retailer's license to transfer,  
16 deliver, or ship alcoholic liquor to the purchaser for use or  
17 consumption subject to any applicable local law or ordinance.  
18 Any retail license issued to a manufacturer shall only permit  
19 the manufacturer to sell beer at retail on the premises  
20 actually occupied by the manufacturer. For the purpose of  
21 further describing the type of business conducted at a retail  
22 licensed premises, a retailer's licensee may be designated by  
23 the State Commission as (i) an on premise consumption retailer,  
24 (ii) an off premise sale retailer, or (iii) a combined on  
25 premise consumption and off premise sale retailer.

26 Notwithstanding any other provision of this subsection

1 (d), a retail licensee may sell alcoholic liquors to a special  
2 event retailer licensee for resale to the extent permitted  
3 under subsection (e).

4 (e) A special event retailer's license (not-for-profit)  
5 shall permit the licensee to purchase alcoholic liquors from an  
6 Illinois licensed distributor (unless the licensee purchases  
7 less than \$500 of alcoholic liquors for the special event, in  
8 which case the licensee may purchase the alcoholic liquors from  
9 a licensed retailer) and shall allow the licensee to sell and  
10 offer for sale, at retail, alcoholic liquors for use or  
11 consumption, but not for resale in any form and only at the  
12 location and on the specific dates designated for the special  
13 event in the license. An applicant for a special event retailer  
14 license must (i) furnish with the application: (A) a resale  
15 number issued under Section 2c of the Retailers' Occupation Tax  
16 Act or evidence that the applicant is registered under Section  
17 2a of the Retailers' Occupation Tax Act, (B) a current, valid  
18 exemption identification number issued under Section 1g of the  
19 Retailers' Occupation Tax Act, and a certification to the  
20 Commission that the purchase of alcoholic liquors will be a  
21 tax-exempt purchase, or (C) a statement that the applicant is  
22 not registered under Section 2a of the Retailers' Occupation  
23 Tax Act, does not hold a resale number under Section 2c of the  
24 Retailers' Occupation Tax Act, and does not hold an exemption  
25 number under Section 1g of the Retailers' Occupation Tax Act,  
26 in which event the Commission shall set forth on the special

1 event retailer's license a statement to that effect; (ii)  
2 submit with the application proof satisfactory to the State  
3 Commission that the applicant will provide dram shop liability  
4 insurance in the maximum limits; and (iii) show proof  
5 satisfactory to the State Commission that the applicant has  
6 obtained local authority approval.

7 (f) A railroad license shall permit the licensee to import  
8 alcoholic liquors into this State from any point in the United  
9 States outside this State and to store such alcoholic liquors  
10 in this State; to make wholesale purchases of alcoholic liquors  
11 directly from manufacturers, foreign importers, distributors  
12 and importing distributors from within or outside this State;  
13 and to store such alcoholic liquors in this State; provided  
14 that the above powers may be exercised only in connection with  
15 the importation, purchase or storage of alcoholic liquors to be  
16 sold or dispensed on a club, buffet, lounge or dining car  
17 operated on an electric, gas or steam railway in this State;  
18 and provided further, that railroad licensees exercising the  
19 above powers shall be subject to all provisions of Article VIII  
20 of this Act as applied to importing distributors. A railroad  
21 license shall also permit the licensee to sell or dispense  
22 alcoholic liquors on any club, buffet, lounge or dining car  
23 operated on an electric, gas or steam railway regularly  
24 operated by a common carrier in this State, but shall not  
25 permit the sale for resale of any alcoholic liquors to any  
26 licensee within this State. A license shall be obtained for

1 each car in which such sales are made.

2 (g) A boat license shall allow the sale of alcoholic liquor  
3 in individual drinks, on any passenger boat regularly operated  
4 as a common carrier on navigable waters in this State or on any  
5 riverboat operated under the Riverboat Gambling Act, which boat  
6 or riverboat maintains a public dining room or restaurant  
7 thereon.

8 (h) A non-beverage user's license shall allow the licensee  
9 to purchase alcoholic liquor from a licensed manufacturer or  
10 importing distributor, without the imposition of any tax upon  
11 the business of such licensed manufacturer or importing  
12 distributor as to such alcoholic liquor to be used by such  
13 licensee solely for the non-beverage purposes set forth in  
14 subsection (a) of Section 8-1 of this Act, and such licenses  
15 shall be divided and classified and shall permit the purchase,  
16 possession and use of limited and stated quantities of  
17 alcoholic liquor as follows:

- 18 Class 1, not to exceed ..... 500 gallons
- 19 Class 2, not to exceed ..... 1,000 gallons
- 20 Class 3, not to exceed ..... 5,000 gallons
- 21 Class 4, not to exceed ..... 10,000 gallons
- 22 Class 5, not to exceed ..... 50,000 gallons

23 (i) A wine-maker's premises license shall allow a licensee  
24 that concurrently holds a first-class wine-maker's license to  
25 sell and offer for sale at retail in the premises specified in  
26 such license not more than 50,000 gallons of the first-class

1 wine-maker's wine that is made at the first-class wine-maker's  
2 licensed premises per year for use or consumption, but not for  
3 resale in any form. A wine-maker's premises license shall allow  
4 a licensee who concurrently holds a second-class wine-maker's  
5 license to sell and offer for sale at retail in the premises  
6 specified in such license up to 100,000 gallons of the  
7 second-class wine-maker's wine that is made at the second-class  
8 wine-maker's licensed premises per year for use or consumption  
9 but not for resale in any form. A wine-maker's premises license  
10 shall allow a licensee that concurrently holds a first-class  
11 wine-maker's license or a second-class wine-maker's license to  
12 sell and offer for sale at retail at the premises specified in  
13 the wine-maker's premises license, for use or consumption but  
14 not for resale in any form, any beer, wine, and spirits  
15 purchased from a licensed distributor. Upon approval from the  
16 State Commission, a wine-maker's premises license shall allow  
17 the licensee to sell and offer for sale at (i) the wine-maker's  
18 licensed premises and (ii) at up to 2 additional locations for  
19 use and consumption and not for resale. Each location shall  
20 require additional licensing per location as specified in  
21 Section 5-3 of this Act. A wine-maker's premises licensee shall  
22 secure liquor liability insurance coverage in an amount at  
23 least equal to the maximum liability amounts set forth in  
24 subsection (a) of Section 6-21 of this Act.

25 (j) An airplane license shall permit the licensee to import  
26 alcoholic liquors into this State from any point in the United



1 States outside this State and to store such alcoholic liquors  
2 in this State; to make wholesale purchases of alcoholic liquors  
3 directly from manufacturers, foreign importers, distributors  
4 and importing distributors from within or outside this State;  
5 and to store such alcoholic liquors in this State; provided  
6 that the above powers may be exercised only in connection with  
7 the importation, purchase or storage of alcoholic liquors to be  
8 sold or dispensed on an airplane; and provided further, that  
9 airplane licensees exercising the above powers shall be subject  
10 to all provisions of Article VIII of this Act as applied to  
11 importing distributors. An airplane licensee shall also permit  
12 the sale or dispensing of alcoholic liquors on any passenger  
13 airplane regularly operated by a common carrier in this State,  
14 but shall not permit the sale for resale of any alcoholic  
15 liquors to any licensee within this State. A single airplane  
16 license shall be required of an airline company if liquor  
17 service is provided on board aircraft in this State. The annual  
18 fee for such license shall be as determined in Section 5-3.

19 (k) A foreign importer's license shall permit such licensee  
20 to purchase alcoholic liquor from Illinois licensed  
21 non-resident dealers only, and to import alcoholic liquor other  
22 than in bulk from any point outside the United States and to  
23 sell such alcoholic liquor to Illinois licensed importing  
24 distributors and to no one else in Illinois; provided that (i)  
25 the foreign importer registers with the State Commission every  
26 brand of alcoholic liquor that it proposes to sell to Illinois

1 licensees during the license period, (ii) and provided further  
2 ~~that~~ the foreign importer complies with all of the provisions  
3 of Section 6-9 of this Act with respect to registration of such  
4 Illinois licensees as may be granted the right to sell such  
5 brands at wholesale, and (iii) the foreign importer complies  
6 with the provisions of Sections 6-5 and 6-6 of this Act to the  
7 same extent that these provisions apply to manufacturers.

8 (1) (i) A broker's license shall be required of all persons  
9 who solicit orders for, offer to sell or offer to supply  
10 alcoholic liquor to retailers in the State of Illinois, or who  
11 offer to retailers to ship or cause to be shipped or to make  
12 contact with distillers, rectifiers, brewers or manufacturers  
13 or any other party within or without the State of Illinois in  
14 order that alcoholic liquors be shipped to a distributor,  
15 importing distributor or foreign importer, whether such  
16 solicitation or offer is consummated within or without the  
17 State of Illinois.

18 No holder of a retailer's license issued by the Illinois  
19 Liquor Control Commission shall purchase or receive any  
20 alcoholic liquor, the order for which was solicited or offered  
21 for sale to such retailer by a broker unless the broker is the  
22 holder of a valid broker's license.

23 The broker shall, upon the acceptance by a retailer of the  
24 broker's solicitation of an order or offer to sell or supply or  
25 deliver or have delivered alcoholic liquors, promptly forward  
26 to the Illinois Liquor Control Commission a notification of

1 said transaction in such form as the Commission may by  
2 regulations prescribe.

3 (ii) A broker's license shall be required of a person  
4 within this State, other than a retail licensee, who, for a fee  
5 or commission, promotes, solicits, or accepts orders for  
6 alcoholic liquor, for use or consumption and not for resale, to  
7 be shipped from this State and delivered to residents outside  
8 of this State by an express company, common carrier, or  
9 contract carrier. This Section does not apply to any person who  
10 promotes, solicits, or accepts orders for wine as specifically  
11 authorized in Section 6-29 of this Act.

12 A broker's license under this subsection (1) shall not  
13 entitle the holder to buy or sell any alcoholic liquors for his  
14 own account or to take or deliver title to such alcoholic  
15 liquors.

16 This subsection (1) shall not apply to distributors,  
17 employees of distributors, or employees of a manufacturer who  
18 has registered the trademark, brand or name of the alcoholic  
19 liquor pursuant to Section 6-9 of this Act, and who regularly  
20 sells such alcoholic liquor in the State of Illinois only to  
21 its registrants thereunder.

22 Any agent, representative, or person subject to  
23 registration pursuant to subsection (a-1) of this Section shall  
24 not be eligible to receive a broker's license.

25 (m) A non-resident dealer's license shall permit such  
26 licensee to ship into and warehouse alcoholic liquor into this

1 State from any point outside of this State, and to sell such  
2 alcoholic liquor to Illinois licensed foreign importers and  
3 importing distributors and to no one else in this State;  
4 provided that (i) said non-resident dealer shall register with  
5 the Illinois Liquor Control Commission each and every brand of  
6 alcoholic liquor which it proposes to sell to Illinois  
7 licensees during the license period, (ii) ~~and further~~  
8 ~~provided that~~ it shall comply with all of the provisions of  
9 Section 6-9 hereof with respect to registration of such  
10 Illinois licensees as may be granted the right to sell such  
11 brands at wholesale, and (iii) the non-resident dealer shall  
12 comply with the provisions of Sections 6-5 and 6-6 of this Act  
13 to the same extent that these provisions apply to  
14 manufacturers.

15 (n) A brew pub license shall allow the licensee to  
16 manufacture beer only on the premises specified in the license,  
17 to make sales of the beer manufactured on the premises to  
18 importing distributors, distributors, and to non-licensees for  
19 use and consumption, to store the beer upon the premises, and  
20 to sell and offer for sale at retail from the licensed  
21 premises, provided that a brew pub licensee shall not sell for  
22 off-premises consumption more than 50,000 gallons per year.

23 (o) A caterer retailer license shall allow the holder to  
24 serve alcoholic liquors as an incidental part of a food service  
25 that serves prepared meals which excludes the serving of snacks  
26 as the primary meal, either on or off-site whether licensed or

1 unlicensed.

2 (p) An auction liquor license shall allow the licensee to  
3 sell and offer for sale at auction wine and spirits for use or  
4 consumption, or for resale by an Illinois liquor licensee in  
5 accordance with provisions of this Act. An auction liquor  
6 license will be issued to a person and it will permit the  
7 auction liquor licensee to hold the auction anywhere in the  
8 State. An auction liquor license must be obtained for each  
9 auction at least 14 days in advance of the auction date.

10 (q) A special use permit license shall allow an Illinois  
11 licensed retailer to transfer a portion of its alcoholic liquor  
12 inventory from its retail licensed premises to the premises  
13 specified in the license hereby created, and to sell or offer  
14 for sale at retail, only in the premises specified in the  
15 license hereby created, the transferred alcoholic liquor for  
16 use or consumption, but not for resale in any form. A special  
17 use permit license may be granted for the following time  
18 periods: one day or less; 2 or more days to a maximum of 15 days  
19 per location in any 12 month period. An applicant for the  
20 special use permit license must also submit with the  
21 application proof satisfactory to the State Commission that the  
22 applicant will provide dram shop liability insurance to the  
23 maximum limits and have local authority approval.

24 (r) A winery shipper's license shall allow a person with a  
25 first-class or second-class wine manufacturer's license, a  
26 first-class or second-class wine-maker's license, or a limited

1 wine manufacturer's license or who is licensed to make wine  
2 under the laws of another state to ship wine made by that  
3 licensee directly to a resident of this State who is 21 years  
4 of age or older for that resident's personal use and not for  
5 resale. Prior to receiving a winery shipper's license, an  
6 applicant for the license must provide the Commission with a  
7 true copy of its current license in any state in which it is  
8 licensed as a manufacturer of wine. An applicant for a winery  
9 shipper's license must also complete an application form that  
10 provides any other information the Commission deems necessary.  
11 The application form shall include an acknowledgement  
12 consenting to the jurisdiction of the Commission, the Illinois  
13 Department of Revenue, and the courts of this State concerning  
14 the enforcement of this Act and any related laws, rules, and  
15 regulations, including authorizing the Department of Revenue  
16 and the Commission to conduct audits for the purpose of  
17 ensuring compliance with this amendatory Act.

18 A winery shipper licensee must pay to the Department of  
19 Revenue the State liquor gallonage tax under Section 8-1 for  
20 all wine that is sold by the licensee and shipped to a person  
21 in this State. For the purposes of Section 8-1, a winery  
22 shipper licensee shall be taxed in the same manner as a  
23 manufacturer of wine. A licensee who is not otherwise required  
24 to register under the Retailers' Occupation Tax Act must  
25 register under the Use Tax Act to collect and remit use tax to  
26 the Department of Revenue for all gallons of wine that are sold

1 by the licensee and shipped to persons in this State. If a  
2 licensee fails to remit the tax imposed under this Act in  
3 accordance with the provisions of Article VIII of this Act, the  
4 winery shipper's license shall be revoked in accordance with  
5 the provisions of Article VII of this Act. If a licensee fails  
6 to properly register and remit tax under the Use Tax Act or the  
7 Retailers' Occupation Tax Act for all wine that is sold by the  
8 winery shipper and shipped to persons in this State, the winery  
9 shipper's license shall be revoked in accordance with the  
10 provisions of Article VII of this Act.

11 A winery shipper licensee must collect, maintain, and  
12 submit to the Commission on a semi-annual basis the total  
13 number of cases per resident of wine shipped to residents of  
14 this State. A winery shipper licensed under this subsection (r)  
15 must comply with the requirements of Section 6-29 of this  
16 amendatory Act.

17 (Source: P.A. 95-331, eff. 8-21-07; 95-634, eff. 6-1-08.)

18 (235 ILCS 5/8-2) (from Ch. 43, par. 159)

19 Sec. 8-2. It is the duty of each manufacturer with respect  
20 to alcoholic liquor produced or imported by such manufacturer,  
21 or purchased tax-free by such manufacturer from another  
22 manufacturer or importing distributor, and of each importing  
23 distributor as to alcoholic liquor purchased by such importing  
24 distributor from foreign importers or from anyone from any  
25 point in the United States outside of this State or purchased

1 tax-free from another manufacturer or importing distributor,  
2 to pay the tax imposed by Section 8-1 to the Department of  
3 Revenue on or before the 15th day of the calendar month  
4 following the calendar month in which such alcoholic liquor is  
5 sold or used by such manufacturer or by such importing  
6 distributor other than in an authorized tax-free manner or to  
7 pay that tax electronically as provided in this Section.

8 Each manufacturer and each importing distributor shall  
9 make payment under one of the following methods: (1) on or  
10 before the 15th day of each calendar month, file in person or  
11 by United States first-class mail, postage pre-paid, with the  
12 Department of Revenue, on forms prescribed and furnished by the  
13 Department, a report in writing in such form as may be required  
14 by the Department in order to compute, and assure the accuracy  
15 of, the tax due on all taxable sales and uses of alcoholic  
16 liquor occurring during the preceding month. Payment of the tax  
17 in the amount disclosed by the report shall accompany the  
18 report or, (2) on or before the 15th day of each calendar  
19 month, electronically file with the Department of Revenue, on  
20 forms prescribed and furnished by the Department, an electronic  
21 report in such form as may be required by the Department in  
22 order to compute, and assure the accuracy of, the tax due on  
23 all taxable sales and uses of alcoholic liquor occurring during  
24 the preceding month. An electronic payment of the tax in the  
25 amount disclosed by the report shall accompany the report. A  
26 manufacturer or distributor who files an electronic report and



1 electronically pays the tax imposed pursuant to Section 8-1 to  
2 the Department of Revenue on or before the 15th day of the  
3 calendar month following the calendar month in which such  
4 alcoholic liquor is sold or used by that manufacturer or  
5 importing distributor other than in an authorized tax-free  
6 manner shall pay to the Department the amount of the tax  
7 imposed pursuant to Section 8-1, less a discount which is  
8 allowed to reimburse the manufacturer or importing distributor  
9 for the expenses incurred in keeping and maintaining records,  
10 preparing and filing the electronic returns, remitting the tax,  
11 and supplying data to the Department upon request.

12 The discount shall be in an amount as follows:

13 (1) For original returns due on or after January 1,  
14 2003 through September 30, 2003, the discount shall be  
15 1.75% or \$1,250 per return, whichever is less;

16 (2) For original returns due on or after October 1,  
17 2003 through September 30, 2004, the discount shall be 2%  
18 or \$3,000 per return, whichever is less; and

19 (3) For original returns due on or after October 1,  
20 2004, the discount shall be 2% or \$2,000 per return,  
21 whichever is less.

22 The Department may, if it deems it necessary in order to  
23 insure the payment of the tax imposed by this Article, require  
24 returns to be made more frequently than and covering periods of  
25 less than a month. Such return shall contain such further  
26 information as the Department may reasonably require.

1           It shall be presumed that all alcoholic liquors acquired or  
2 made by any importing distributor or manufacturer have been  
3 sold or used by him in this State and are the basis for the tax  
4 imposed by this Article unless proven, to the satisfaction of  
5 the Department, that such alcoholic liquors are (1) still in  
6 the possession of such importing distributor or manufacturer,  
7 or (2) prior to the termination of possession have been lost by  
8 theft or through unintentional destruction, or (3) that such  
9 alcoholic liquors are otherwise exempt from taxation under this  
10 Act.

11           The Department may require any foreign importer to file  
12 monthly information returns, by the 15th day of the month  
13 following the month which any such return covers, if the  
14 Department determines this to be necessary to the proper  
15 performance of the Department's functions and duties under this  
16 Act. Such return shall contain such information as the  
17 Department may reasonably require.

18           Every manufacturer and importing distributor shall also  
19 file, with the Department, a bond in an amount not less than  
20 \$1,000 and not to exceed \$100,000 on a form to be approved by,  
21 and with a surety or sureties satisfactory to, the Department.  
22 Such bond shall be conditioned upon the manufacturer or  
23 importing distributor paying to the Department all monies  
24 becoming due from such manufacturer or importing distributor  
25 under this Article. The Department shall fix the penalty of  
26 such bond in each case, taking into consideration the amount of

1 alcoholic liquor expected to be sold and used by such  
2 manufacturer or importing distributor, and the penalty fixed by  
3 the Department shall be sufficient, in the Department's  
4 opinion, to protect the State of Illinois against failure to  
5 pay any amount due under this Article, but the amount of the  
6 penalty fixed by the Department shall not exceed twice the  
7 amount of tax liability of a monthly return, nor shall the  
8 amount of such penalty be less than \$1,000. The Department  
9 shall notify the Commission of the Department's approval or  
10 disapproval of any such manufacturer's or importing  
11 distributor's bond, or of the termination or cancellation of  
12 any such bond, or of the Department's direction to a  
13 manufacturer or importing distributor that he must file  
14 additional bond in order to comply with this Section. The  
15 Commission shall not issue a license to any applicant for a  
16 manufacturer's or importing distributor's license unless the  
17 Commission has received a notification from the Department  
18 showing that such applicant has filed a satisfactory bond with  
19 the Department hereunder and that such bond has been approved  
20 by the Department. Failure by any licensed manufacturer or  
21 importing distributor to keep a satisfactory bond in effect  
22 with the Department or to furnish additional bond to the  
23 Department, when required hereunder by the Department to do so,  
24 shall be grounds for the revocation or suspension of such  
25 manufacturer's or importing distributor's license by the  
26 Commission. If a manufacturer or importing distributor fails to

1 pay any amount due under this Article, his bond with the  
2 Department shall be deemed forfeited, and the Department may  
3 institute a suit in its own name on such bond.

4 After notice and opportunity for a hearing the State  
5 Commission may revoke or suspend the license of any  
6 manufacturer or importing distributor who fails to comply with  
7 the provisions of this Section. Notice of such hearing and the  
8 time and place thereof shall be in writing and shall contain a  
9 statement of the charges against the licensee. Such notice may  
10 be given by United States registered or certified mail with  
11 return receipt requested, addressed to the person concerned at  
12 his last known address and shall be given not less than 7 days  
13 prior to the date fixed for the hearing. An order revoking or  
14 suspending a license under the provisions of this Section may  
15 be reviewed in the manner provided in Section 7-10 of this Act.  
16 No new license shall be granted to a person whose license has  
17 been revoked for a violation of this Section or, in case of  
18 suspension, shall such suspension be terminated until he has  
19 paid to the Department all taxes and penalties which he owes  
20 the State under the provisions of this Act.

21 Every manufacturer or importing distributor who has, as  
22 verified by the Department, continuously complied with the  
23 conditions of the bond under this Act for a period of 2 years  
24 shall be considered to be a prior continuous compliance  
25 taxpayer. In determining the consecutive period of time for  
26 qualification as a prior continuous compliance taxpayer, any

1 consecutive period of time of qualifying compliance  
2 immediately prior to the effective date of this amendatory Act  
3 of 1987 shall be credited to any manufacturer or importing  
4 distributor.

5 A manufacturer or importing distributor that is a prior  
6 continuous compliance taxpayer under this Section and becomes a  
7 successor as the result of an acquisition, merger, or  
8 consolidation of a manufacturer or importing distributor shall  
9 be deemed to be a prior continuous compliance taxpayer with  
10 respect to the acquired, merged, or consolidated entity.

11 Every prior continuous compliance taxpayer shall be exempt  
12 from the bond requirements of this Act until the Department has  
13 determined the taxpayer to be delinquent in the filing of any  
14 return or deficient in the payment of any tax under this Act.  
15 Any taxpayer who fails to pay an admitted or established  
16 liability under this Act may also be required to post bond or  
17 other acceptable security with the Department guaranteeing the  
18 payment of such admitted or established liability.

19 The Department shall discharge any surety and shall release  
20 and return any bond or security deposit assigned, pledged or  
21 otherwise provided to it by a taxpayer under this Section  
22 within 30 days after: (1) such taxpayer becomes a prior  
23 continuous compliance taxpayer; or (2) such taxpayer has ceased  
24 to collect receipts on which he is required to remit tax to the  
25 Department, has filed a final tax return, and has paid to the  
26 Department an amount sufficient to discharge his remaining tax

1 liability as determined by the Department under this Act.

2 (Source: P.A. 92-393, eff. 1-1-03; 93-22, eff. 6-20-03.)

3 Section 95. No acceleration or delay. Where this Act makes  
4 changes in a statute that is represented in this Act by text  
5 that is not yet or no longer in effect (for example, a Section  
6 represented by multiple versions), the use of that text does  
7 not accelerate or delay the taking effect of (i) the changes  
8 made by this Act or (ii) provisions derived from any other  
9 Public Act.

10 Section 99. Effective date. This Act takes effect upon  
11 becoming law.