



Sen. John J. Cullerton

Filed: 5/20/2009

09600HB0255sam001

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1 AMENDMENT TO HOUSE BILL 255

2 AMENDMENT NO. _____. Amend House Bill 255 by replacing
3 everything after the enacting clause with the following:

4 "ARTICLE 5.

5 Section 1. Short title. This Article may be cited as the
6 Video Gaming Act. Any references in this Article to "this Act"
7 mean this Article.

8 Section 5. Definitions. As used in this Act:

9 "Board" means the Illinois Gaming Board.

10 "Credit" means 5, 10, or 25 cents either won or purchased
11 by a player.

12 "Distributor" means an individual, partnership, or
13 corporation licensed under this Act to buy, sell, lease, or
14 distribute video gaming terminals or major components or parts
15 of video gaming terminals to or from terminal operators.

1 "Terminal operator" means an individual, partnership or
2 corporation that is licensed under this Act and that owns,
3 services, and maintains video gaming terminals for placement in
4 licensed establishments, licensed fraternal establishments, or
5 licensed veterans establishments.

6 "Licensed technician" means an individual who is licensed
7 under this Act to repair, service, and maintain video gaming
8 terminals.

9 "Manufacturer" means an individual, partnership, or
10 corporation that is licensed under this Act and that
11 manufactures or assembles video gaming terminals.

12 "Supplier" means an individual, partnership, or
13 corporation that is licensed under this Act to supply major
14 components or parts to video gaming terminals to licensed
15 terminal operators.

16 "Net terminal income" means money put into a video gaming
17 terminal minus credits paid out to players.

18 "Video gaming terminal" means any electronic video game
19 machine that, upon insertion of cash, is available to play or
20 simulate the play of a video game, including but not limited to
21 video poker, line up, and blackjack, authorized by the Board
22 utilizing a video display and microprocessors in which the
23 player may receive free games or credits that can be redeemed
24 for cash. The term does not include a machine that directly
25 dispenses coins, cash, or tokens or is for amusement purposes
26 only.

1 "Licensed establishment" means any licensed retail
2 establishment where alcoholic liquor is drawn, poured, mixed,
3 or otherwise served for consumption on the premises. "Licensed
4 establishment" does not include a facility operated by an
5 organization licensee, an intertrack wagering licensee, or an
6 intertrack wagering location licensee licensed under the
7 Illinois Horse Racing Act of 1975 or a riverboat licensed under
8 the Riverboat Gambling Act.

9 "Licensed fraternal establishment" means the location
10 where a qualified fraternal organization that derives its
11 charter from a national fraternal organization regularly
12 meets.

13 "Licensed veterans establishment" means the location where
14 a qualified veterans organization that derives its charter from
15 a national veterans organization regularly meets.

16 "Licensed truck stop establishment" means a facility that
17 is at least a 3-acre facility with a convenience store and with
18 separate diesel islands for fueling commercial motor vehicles
19 and parking spaces for commercial motor vehicles as defined in
20 Section 18b-101 of the Illinois Vehicle Code.

21 Section 15. Minimum requirements for licensing and
22 registration. Every video gaming terminal offered for play
23 shall first be tested and approved pursuant to the rules of the
24 Board, and each video gaming terminal offered in this State for
25 play shall conform to an approved model. The Board may utilize

1 the services of an independent outside testing laboratory for
2 the examination of video gaming machines and associated
3 equipment as required by this Section. Each approved model
4 shall, at a minimum, meet the following criteria:

5 (1) It must conform to all requirements of federal law
6 and regulations, including FCC Class A Emissions
7 Standards.

8 (2) It must theoretically pay out a mathematically
9 demonstrable percentage during the expected lifetime of
10 the machine of all amounts played, which must not be less
11 than 80%. Video gaming terminals that may be affected by
12 skill must meet this standard when using a method of play
13 that will provide the greatest return to the player over a
14 period of continuous play.

15 (3) It must use a random selection process to determine
16 the outcome of each play of a game. The random selection
17 process must meet 99% confidence limits using a standard
18 chi-squared test for (randomness) goodness of fit.

19 (4) It must display an accurate representation of the
20 game outcome.

21 (5) It must not automatically alter pay tables or any
22 function of the video gaming terminal based on internal
23 computation of hold percentage or have any means of
24 manipulation that affects the random selection process or
25 probabilities of winning a game.

26 (6) It must not be adversely affected by static

1 discharge or other electromagnetic interference.

2 (7) It must be capable of detecting and displaying the
3 following conditions during idle states or on demand: power
4 reset; door open; and door just closed.

5 (8) It must have the capacity to display complete play
6 history (outcome, intermediate play steps, credits
7 available, bets placed, credits paid, and credits cashed
8 out) for the most recent game played and 10 games prior
9 thereto.

10 (9) The theoretical payback percentage of a video
11 gaming terminal must not be capable of being changed
12 without making a hardware or software change in the video
13 gaming terminal.

14 (10) Video gaming terminals must be designed so that
15 replacement of parts or modules required for normal
16 maintenance does not necessitate replacement of the
17 electromechanical meters.

18 (11) It must have nonresettable meters housed in a
19 locked area of the terminal that keep a permanent record of
20 all cash inserted into the machine, all winnings made by
21 the terminal printer, credits played in for video gaming
22 terminals, and credits won by video gaming players. The
23 video gaming terminal must provide the means for on-demand
24 display of stored information as determined by the Board.

25 (12) Electronically stored meter information required
26 by this Section must be preserved for a minimum of 180 days

1 after a power loss to the service.

2 (13) It must have one or more mechanisms that accept
3 cash in the form of bills. The mechanisms shall be designed
4 to prevent obtaining credits without paying by stringing,
5 slamming, drilling, or other means.

6 (14) It shall have accounting software that keeps an
7 electronic record which includes, but is not limited to,
8 the following: total cash inserted into the video gaming
9 terminal; the value of winning tickets claimed by players;
10 the total credits played; and the total credits awarded by
11 a video gaming terminal.

12 (15) It shall be linked by a central communications
13 system to provide auditing program information as approved
14 by the Board. In no event may the communications system
15 approved by the Board limit participation to only one
16 manufacturer of video gaming terminals by either the cost
17 in implementing the necessary program modifications to
18 communicate or the inability to communicate with the
19 central communications system.

20 (16) It shall be able to receive and broadcast amber
21 alert messages.

22 Section 20. Direct dispensing of receipt tickets only. A
23 video gaming terminal may not directly dispense coins, cash,
24 tokens, or any other article of exchange or value except for
25 receipt tickets. Tickets shall be dispensed by pressing the

1 ticket dispensing button on the video gaming terminal at the
2 end of one's turn or play. The ticket shall indicate the total
3 amount of credits and the cash award, the time of day in a
4 24-hour format showing hours and minutes, the date, the
5 terminal serial number, the sequential number of the ticket,
6 and an encrypted validation number from which the validity of
7 the prize may be determined. The player shall turn in this
8 ticket to the appropriate person at the licensed establishment,
9 licensed truck stop establishment, licensed fraternal
10 establishment, or licensed veterans establishment to receive
11 the cash award. The cost of the credit shall be 5 cents, 10
12 cents, or 25 cents, and the maximum wager played per hand shall
13 not exceed \$2. No cash award for the maximum wager on any
14 individual hand shall exceed \$500.

15 Section 25. Restriction of licensees.

16 (a) Manufacturer. A person may not be licensed as a
17 manufacturer of a video gaming terminal in Illinois unless the
18 person has a valid manufacturer's license issued under this
19 Act. A manufacturer may only sell video gaming terminals for
20 use in Illinois to persons having a valid distributor's
21 license.

22 (b) Distributor. A person may not sell, distribute, or
23 lease or market a video gaming terminal in Illinois unless the
24 person has a valid distributor's license issued under this Act.
25 A distributor may only sell video gaming terminals for use in

1 Illinois to persons having a valid distributor's or terminal
2 operator's license.

3 (c) Terminal operator. A person may not own, maintain, or
4 place a video gaming terminal unless he has a valid terminal
5 operator's license issued under this Act. A terminal operator
6 may only place video gaming terminals for use in Illinois in
7 licensed establishments, licensed truck stop establishments,
8 licensed fraternal establishments, and licensed veterans
9 establishments. No terminal operator may give anything of
10 value, including but not limited to a loan or financing
11 arrangement, to a licensed establishment, licensed truck stop
12 establishment, licensed fraternal establishment, or licensed
13 veterans establishment as any incentive or inducement to locate
14 video terminals in that establishment. Of the after-tax profits
15 from a video gaming terminal, 50% shall be paid to the terminal
16 operator and 50% shall be paid to the licensed establishment,
17 licensed truck stop establishment, licensed fraternal
18 establishment, or licensed veterans establishment. No terminal
19 operator may own or have a substantial interest in more than 5%
20 of the video gaming terminals licensed in this State.

21 (d) Licensed technician. A person may not service,
22 maintain, or repair a video gaming terminal in this State
23 unless he or she (1) has a valid technician's license issued
24 under this Act, (2) is a terminal operator, or (3) is employed
25 by a terminal operator, distributor, or manufacturer.

26 (e) Licensed establishment. No video gaming terminal may be

1 placed in any licensed establishment, licensed veterans
2 establishment, licensed truck stop establishment, or licensed
3 fraternal establishment unless the owner or agent of the owner
4 of the licensed establishment, licensed veterans
5 establishment, licensed truck stop establishment, or licensed
6 fraternal establishment has entered into a written use
7 agreement with the terminal operator for placement of the
8 terminals. A copy of the use agreement shall be on file in the
9 terminal operator's place of business and available for
10 inspection by individuals authorized by the Board. A licensed
11 establishment, licensed truck stop establishment, licensed
12 veterans establishment, or licensed fraternal establishment
13 may operate up to 5 video gaming terminals on its premises at
14 any time, unless the Board authorizes a greater number.

15 (f) Residency requirement. Each licensed distributor and
16 terminal operator must be an Illinois resident. However, if an
17 out of state distributor or terminal operator has performed its
18 respective business within Illinois for at least 48 months
19 prior to the effective date of this Act, the out of state
20 person may be eligible for licensing under this Act, upon
21 application to and approval of the Board.

22 (g) Financial interest restrictions. As used in this Act,
23 "substantial interest" in a partnership, a corporation, an
24 organization, an association, or a business means:

25 (A) When, with respect to a sole proprietorship, an
26 individual or his or her spouse owns, operates,

1 manages, or conducts, directly or indirectly, the
2 organization, association, or business, or any part
3 thereof; or

4 (B) When, with respect to a partnership, the
5 individual or his or her spouse shares in any of the
6 profits, or potential profits, of the partnership
7 activities; or

8 (C) When, with respect to a corporation, an
9 individual or his or her spouse is an officer or
10 director, or the individual or his or her spouse is a
11 holder, directly or beneficially, of 5% or more of any
12 class of stock of the corporation; or

13 (D) When, with respect to an organization not
14 covered in (A), (B) or (C) above, an individual or his
15 or her spouse is an officer or manages the business
16 affairs, or the individual or his or her spouse is the
17 owner of or otherwise controls 10% or more of the
18 assets of the organization; or

19 (E) When an individual or his or her spouse
20 furnishes 5% or more of the capital, whether in cash,
21 goods, or services, for the operation of any business,
22 association, or organization during any calendar year.

23 (h) Location restriction. A licensed establishment,
24 licensed truck stop establishment, licensed fraternal
25 establishment, or licensed veterans establishment that is
26 located within 1,000 feet of a facility operated by an

1 organizational licensee, an intertrack wagering licensee, or
2 an intertrack wagering location licensee licensed under the
3 Illinois Horse Racing Act of 1975, the home dock of a riverboat
4 licensed under the Riverboat Gambling Act, a school, or a place
5 of worship under the Religious Corporation Act is ineligible to
6 operate a video gaming terminal.

7 Section 27. Prohibition of video gaming by political
8 subdivision. A municipality may pass an ordinance prohibiting
9 video gaming within the corporate limits of the municipality. A
10 county board may, for the unincorporated area of the county,
11 pass an ordinance prohibiting video gaming within the
12 unincorporated area of the county.

13 Section 30. Multiple types of licenses prohibited. A video
14 gaming terminal manufacturer may not be licensed as a video
15 gaming terminal operator or own, manage, or control a licensed
16 establishment, licensed truck stop establishment, licensed
17 fraternal establishment, or licensed veterans establishment,
18 and shall be licensed only to sell to distributors. A video
19 gaming terminal distributor may not be licensed as a video
20 gaming terminal operator or own, manage, or control a licensed
21 establishment, licensed truck stop establishment, licensed
22 fraternal establishment, or licensed veterans establishment,
23 and shall only contract with a licensed terminal operator. A
24 video gaming terminal operator may not be licensed as a video

1 gaming terminal manufacturer or distributor or own, manage, or
2 control a licensed establishment, licensed truck stop
3 establishment, licensed fraternal establishment, or licensed
4 veterans establishment, and shall be licensed only to contract
5 with licensed distributors and licensed establishments,
6 licensed truck stop establishments, licensed fraternal
7 establishments, and licensed veterans establishments. An owner
8 or manager of a licensed establishment, licensed truck stop
9 establishment, licensed fraternal establishment, or licensed
10 veterans establishment may not be licensed as a video gaming
11 terminal manufacturer, distributor, or operator, and shall
12 only contract with a licensed operator to place and service
13 this equipment.

14 Section 35. Display of license; confiscation; violation as
15 felony. Each video gaming terminal shall be licensed by the
16 Board before placement or operation on the premises of a
17 licensed establishment, licensed truck stop establishment,
18 licensed fraternal establishment, or licensed veterans
19 establishment. The license of each video gaming terminal shall
20 be maintained at the location where the video gaming terminal
21 is operated. Failure to do so is a petty offense with a fine
22 not to exceed \$100. Any licensed establishment, licensed truck
23 stop establishment, licensed fraternal establishment, or
24 licensed veterans establishment used for the conduct of
25 gambling games in violation of this Act shall be considered a

1 gambling place in violation of Section 28-3 of the Criminal
2 Code of 1961. Every gambling device found in a licensed
3 establishment, licensed truck stop establishment, licensed
4 fraternal establishment, or licensed veterans establishment
5 operating gambling games in violation of this Act shall be
6 subject to seizure, confiscation, and destruction as provided
7 in Section 28-5 of the Criminal Code of 1961. Any license
8 issued under the Liquor Control Act of 1934 to any owner or
9 operator of a licensed establishment, licensed truck stop
10 establishment, licensed fraternal establishment, or licensed
11 veterans establishment that operates or permits the operation
12 of a video gaming terminal within its establishment in
13 violation of this Act shall be immediately revoked. No person
14 may own, operate, have in his or her possession or custody or
15 under his or her control, or permit to be kept in any place
16 under his or her possession or control, any device that awards
17 credits and contains a circuit, meter, or switch capable of
18 removing and recording the removal of credits when the award of
19 credits is dependent upon chance. A violation of this Section
20 is a Class 4 felony. All devices that are owned, operated, or
21 possessed in violation of this Section are hereby declared to
22 be public nuisances and shall be subject to seizure,
23 confiscation, and destruction as provided in Section 28-5 of
24 the Criminal Code of 1961. The provisions of this Section do
25 not apply to devices or electronic video game terminals
26 licensed pursuant to this Act.

1 Section 40. Video gaming terminal use by minors prohibited.
 2 No licensee shall cause or permit any person under the age of
 3 21 years to use or play a video gaming terminal. Any licensee
 4 who knowingly permits a person under the age of 21 years to use
 5 or play a video gaming terminal is guilty of a business offense
 6 and shall be fined an amount not to exceed \$5,000.

7 Section 45. Issuance of license.

8 (a) The burden is upon each applicant to demonstrate his
 9 suitability for licensure. Each video gaming terminal
 10 manufacturer, distributor, supplier, operator, licensed
 11 establishment, licensed truck stop establishment, licensed
 12 fraternal establishment, and licensed veterans establishment
 13 shall be licensed by the Board. The Board may issue or deny a
 14 license under this Act to any person pursuant to the same
 15 criteria set forth in Section 9 of the Riverboat Gambling Act.

16 (b) A non-refundable application fee shall be paid at the
 17 time an application for a license is filed with the Board in
 18 the following amounts:

- 19 (1) Manufacturer \$5,000
- 20 (2) Distributor..... \$5,000
- 21 (3) Terminal operator..... \$5,000
- 22 (4) Supplier \$2,500
- 23 (5) Technician \$100

24 (c) (Blank).

1 (d) Each licensed distributor, terminal operator, or
 2 person with a substantial interest in a distributor or terminal
 3 operator must have resided in Illinois for at least 24 months
 4 prior to application unless he or she has performed his or her
 5 respective business in Illinois for at least 48 months prior to
 6 the effective date of this Act.

7 The Board shall establish an annual fee for each license
 8 not to exceed the following:

- 9 (1) Manufacturer \$10,000
- 10 (2) Distributor..... \$10,000
- 11 (3) Terminal operator..... \$5,000
- 12 (4) Supplier \$2,000
- 13 (5) Technician \$100
- 14 (6) Licensed establishment, licensed truck stop
 15 establishment, licensed fraternal establishment,
 16 or licensed veterans establishment \$100
- 17 (7) Video gaming terminal..... \$100

18 Section 50. Distribution of license fees.

19 (a) All fees collected under Section 45 shall be deposited
 20 into the State Gaming Fund.

21 (b) Fees collected under Section 45 shall be used as
 22 follows:

- 23 (1) Twenty-five percent shall be paid to programs for
 24 the treatment of compulsive gambling.
- 25 (2) Seventy-five percent shall be used for the

1 administration of this Act.

2 (c) All licenses issued by the Board under this Act are
3 renewable annually unless sooner cancelled or terminated. No
4 license issued under this Act is transferable or assignable.

5 Section 55. Precondition for licensed establishment. In
6 all cases of application for a licensed establishment, to
7 operate a video gaming terminal, each licensed truck stop
8 establishment, licensed fraternal establishment, or licensed
9 veterans establishment shall possess a valid liquor license
10 issued by the Illinois Liquor Control Commission in effect at
11 the time of application and at all times thereafter during
12 which a video gaming terminal is made available to the public
13 for play at that location.

14 Section 57. Insurance. Each licensed establishment,
15 licensed truck stop establishment, licensed fraternal
16 establishment, and licensed veterans establishment shall
17 maintain insurance on any gaming device on its premises in an
18 amount set by the Board.

19 Section 58. Location of terminals. Video gaming terminals
20 must be located in an area restricted to persons over 21 years
21 of age the entrance to which is within the view of at least one
22 employee, who is over 21 years of age, of the establishment in
23 which they are located.

1 Section 60. Imposition and distribution of tax.

2 (a) A tax of 30% is imposed on net terminal income and
3 shall be collected by the Board.

4 (b) Of the tax collected under this Section, five-sixths
5 shall be deposited into the Capital Projects Fund and one-sixth
6 shall be deposited into the Local Government Video Gaming
7 Distributive Fund.

8 (c) Revenues generated from the play of video gaming
9 terminals shall be deposited by the terminal operator, who is
10 responsible for tax payments, in a specially created, separate
11 bank account maintained by the video gaming terminal operator
12 to allow for electronic fund transfers of moneys for tax
13 payment.

14 (d) Each licensed establishment, licensed truck stop
15 establishment, licensed fraternal establishment, and licensed
16 veterans establishment shall maintain an adequate video gaming
17 fund, with the amount to be determined by the Board.

18 Section 65. Fees. A non-home rule unit of government may
19 not impose any fee for the operation of a video gaming terminal
20 in excess of \$25 per year.

21 Section 70. Referendum. Upon the filing in the office of
22 the clerk, at least 90 days before an election in any
23 municipality or county, as the case may be, of a petition

1 directed to such clerk, containing the signatures of not less
 2 than 25% of the legal voters of that municipality or county,
 3 the clerk shall certify such proposition to the proper election
 4 officials, who shall submit the proposition at such election to
 5 the voters of such municipality or county. The proposition
 6 shall be in the following form:

7 -----
 8 Shall video gaming YES
 9 be prohibited in -----
 10? NO
 11 -----

12 If a majority of the voters voting upon such last mentioned
 13 proposition in any municipality or county vote "YES", such
 14 video gaming shall be prohibited in such municipality or
 15 county. The petition mentioned in this Section shall be a
 16 public document and shall be subject to inspection by the
 17 public.

18 Section 75. Revenue sharing; Local Government Video Gaming
 19 Distributive Fund.

20 (a) As soon as may be after the first day of each month,
 21 the Department of Revenue shall allocate among those
 22 municipalities and counties of this State that have not
 23 prohibited video gaming pursuant to Section 27 or Section 70
 24 the amount available in the Local Government Video Gaming
 25 Distributive Fund, a special fund in the State Treasury, as

1 provided in Section 60. The Department shall then certify such
2 allocations to the State Comptroller, who shall pay over to
3 those eligible municipalities and counties the respective
4 amounts allocated to them. The amount of such funds allocable
5 to each such municipality and county shall be in proportion to
6 the tax revenue generated from video gaming within the eligible
7 municipality or county compared to the tax revenue generated
8 from video gaming Statewide.

9 (b) The amounts allocated and paid to a municipality or
10 county of this State pursuant to the provisions of this Section
11 may be used for any general corporate purpose authorized for
12 that municipality or county.

13 (c) Upon determination by the Department that an amount has
14 been paid pursuant to this Section in excess of the amount to
15 which the county or municipality receiving such payment was
16 entitled, the county or municipality shall, upon demand by the
17 Department, repay such amount. If such repayment is not made
18 within a reasonable time, the Department shall withhold from
19 future payments an amount equal to such overpayment. The
20 Department shall redistribute the amount of such payment to the
21 county or municipality entitled thereto.

22 ARTICLE 800.

23 Section 801. Short title. This Article may be cited as the
24 Capital Spending Accountability Law.

1 Section 805. Reports on capital spending. On the first day
2 of each quarterly period in each fiscal year, the Governor's
3 Office of Management and Budget shall provide to the
4 Comptroller, the Treasurer, the President and the Minority
5 Leader of the Senate, and the Speaker and the Minority Leader
6 of the House of Representatives a report on the status of all
7 capital projects in the State. The report must be provided in
8 both written and electronic format. The report must include all
9 of the following:

10 (1) A brief description or stated purpose of each
11 capital project where applicable (as referred to in this
12 Section, "project").

13 (2) The amount and source of funds (whether from bond
14 funds or other revenues) appropriated for each project,
15 organized into categories including roads, mass transit,
16 schools, environment, civic centers and other categories
17 as applicable (as referred to in this Section, "category or
18 categories"), with subtotals for each category.

19 (3) The date the appropriation bill relating to each
20 project was signed by the Governor, organized into
21 categories.

22 (4) The date the written release of the Governor for
23 each project was submitted to the Comptroller or is
24 projected to be submitted and, if a release for any project
25 has not been submitted within 6 months after its

1 appropriation became law, an explanation why the project
2 has not yet been released, all organized into categories.

3 (5) The amount of expenditures to date by the State
4 relating to each project and estimated amount of total
5 State expenditures and proposed schedule of future State
6 expenditures relating to each project, all organized into
7 categories.

8 (6) A timeline for completion of each project,
9 including the dates, if applicable, of execution by the
10 State of any grant agreement, any required engineering or
11 design work or environmental approvals, and the estimated
12 or actual dates of the start and completion of
13 construction, all organized into categories. Any
14 substantial variances on any project from this reported
15 timeline must be explained in the next quarterly report.

16 (7) A summary report of the status of all projects,
17 including the amount of undisbursed funds intended to be
18 held or used in the next quarter.

19 ARTICLE 900.

20 Section 900. The Illinois Lottery Law is amended by
21 changing Sections 2 and 3 and adding Sections 7.12, 7.15, 7.16,
22 7.17, and 9.1, as follows:

23 (20 ILCS 1605/2) (from Ch. 120, par. 1152)

1 Sec. 2. This Act is enacted to implement and establish
2 within the State a lottery to be conducted ~~operated~~ by the
3 State through the Department. The, ~~the~~ entire net proceeds of
4 the Lottery ~~which~~ are to be used for the support of the State's
5 Common School Fund, except as provided in subsection (o) of
6 Section 9.1 and Sections 21.2, 21.5, 21.6, 21.7, and 21.8. The
7 General Assembly finds that it is in the public interest for
8 the Department to conduct the functions of the Lottery with the
9 assistance of a private manager under a management agreement
10 overseen by the Department. The Department shall be accountable
11 to the General Assembly and the people of the State through a
12 comprehensive system of regulation, audits, reports, and
13 enduring operational oversight. The Department's ongoing
14 conduct of the Lottery through a management agreement with a
15 private manager shall act to promote and ensure the integrity,
16 security, honesty, and fairness of the Lottery's operation and
17 administration. It is the intent of the General Assembly that
18 the Department shall conduct the Lottery with the assistance of
19 a private manager under a management agreement at all times in
20 a manner consistent with 18 U.S.C. 1307(a)(1), 1307(b)(1),
21 1953(b)(4).

22 (Source: P.A. 94-120, eff. 7-6-05; 94-585, eff. 8-15-05;
23 95-331, eff. 8-21-07; 95-673, eff. 10-11-07; 95-674, eff.
24 10-11-07; 95-876, eff. 8-21-08.)

1 Sec. 3. For the purposes of this Act:

2 a. "Lottery" or "State Lottery" means the lottery or
3 lotteries established and operated pursuant to this Act.

4 b. "Board" means the Lottery Control Board created by this
5 Act.

6 c. "Department" means the Department of Revenue.

7 d. "Director" means the Director of Revenue.

8 e. "Chairman" means the Chairman of the Lottery Control
9 Board.

10 f. "Multi-state game directors" means such persons,
11 including the Superintendent, as may be designated by an
12 agreement between the Division and one or more additional
13 lotteries operated under the laws of another state or states.

14 g. "Division" means the Division of the State Lottery of
15 the Department of Revenue.

16 h. "Superintendent" means the Superintendent of the
17 Division of the State Lottery of the Department of Revenue.

18 i. "Management agreement" means an agreement or contract
19 between the Department on behalf of the State with a private
20 manager, as an independent contractor, whereby the private
21 manager provides management services to the Lottery in exchange
22 for the receipt of no more than 5% of Lottery ticket and share
23 sales and related proceeds so long as the Department continues
24 to exercise actual control over all significant business
25 decisions made by the private manager as set forth in Section
26 9.1.

1 j. "Person" means any individual, firm, association, joint
2 venture, partnership, estate, trust, syndicate, fiduciary,
3 corporation, or other legal entity, group, or combination.

4 k. "Private manager" means a person that provides
5 management services to the Lottery on behalf of the Department
6 under a management agreement.

7 (Source: P.A. 94-776, eff. 5-19-06.)

8 (20 ILCS 1605/7.12 new)

9 Sec. 7.12. Internet pilot program. The General Assembly
10 finds that:

11 (1) the consumer market in Illinois has changed since
12 the creation of the Illinois State Lottery in 1974;

13 (2) the Internet has become an integral part of
14 everyday life for a significant number of Illinois
15 residents not only in regards to their professional life,
16 but also in regards to personal business and communication;
17 and

18 (3) the current practices of selling lottery tickets
19 does not appeal to the new form of market participants who
20 prefer to make purchases on the internet at their own
21 convenience.

22 It is the intent of the General Assembly to create an
23 Internet pilot program for the sale of lottery tickets to
24 capture this new form of market participant.

25 The Department shall create a pilot program that allows an

1 individual to purchase lottery tickets or shares on the
2 Internet without using a Lottery retailer with on-line status,
3 as those terms are defined by rule. The Department shall adopt
4 rules necessary for the administration of this program. These
5 rules shall include requirements for marketing of the Lottery
6 to infrequent players. The provisions of this Act and the rules
7 adopted under this Act shall apply to the sale of lottery
8 tickets or shares under this program.

9 Before beginning the pilot program, the Department of
10 Revenue must seek a clarifying memorandum from the federal
11 Department of Justice that it is legal for Illinois residents
12 and non-Illinois residents to purchase and the private company
13 to sell lottery tickets on the Internet on behalf of the State
14 of Illinois under the federal Unlawful Internet Gambling
15 Enforcement Act of 2006.

16 The Department shall limit the individuals authorized to
17 purchase lottery tickets on the Internet to individuals who are
18 18 years of age or older and Illinois residents, unless the
19 clarifying memorandum from the federal Department of Justice
20 indicates that it is legal for non-Illinois residents to
21 purchase lottery tickets on the Internet, and shall set a
22 limitation on the monthly purchases that may be made through
23 any one individual's lottery account. The Department is
24 obligated to implement the pilot program set forth in this
25 Section and Sections 7.15, 7.16, and 7.17 only to the extent
26 permitted by the federal Department of Justice in its

1 clarifying memorandum. Only Lotto and Mega Million games
2 offered by the Illinois Lottery may be offered through the
3 pilot program.

4 The pilot program must be conducted pursuant to a contract
5 with a private vendor that has the expertise, technical
6 capability, and knowledge of the Illinois lottery marketplace
7 to conduct the program. The Department of the Lottery must
8 ensure cooperation from existing vendors for the program.

9 The pilot program shall last for not less than 36 months,
10 but not more than 48 months.

11 (20 ILCS 1605/7.15 new)

12 Sec. 7.15. Verification of age and residency for Internet
13 program; security for Internet lottery accounts. The
14 Department must establish a procedure to verify that an
15 individual is 18 years of age or older and an Illinois resident
16 before he or she may establish one Internet lottery account and
17 purchase lottery tickets or shares through the Internet
18 program. Non-residents of Illinois shall only be allowed to
19 participate in the pilot program if the federal Department of
20 Justice indicates that it is legal for non-residents to do so.
21 By rule, the Department shall establish funding procedures for
22 Internet lottery accounts and shall provide a mechanism for
23 each Internet lottery account to have a personal identification
24 number to prevent the unauthorized use of Internet lottery
25 accounts. If any participant in the pilot program violates any

1 of provisions of this amendatory Act of the 96th General
2 Assembly or rule established by the Department, all such
3 winnings shall be forfeited. Such forfeited winnings shall be
4 deposited in the Common School Fund.

5 (20 ILCS 1605/7.16 new)

6 Sec. 7.16. Voluntary self-exclusion program for Internet
7 lottery sales. Any resident, or non-resident if allowed to
8 participate in the pilot program, may voluntarily prohibit
9 themselves from establishing an Internet lottery account. The
10 Department shall incorporate the voluntary self-exclusion
11 program for Internet lottery accounts into any existing
12 self-exclusion program that it operates on the effective date
13 of this amendatory Act of the 96th General Assembly.

14 (20 ILCS 1605/7.17 new)

15 Sec. 7.17. Contracts. The contract with a private vendor
16 to fulfill the pilot program requirements of Sections 7.12,
17 7.15, and 7.16 of this Act must be separate from lottery
18 contracts existing on the effective date of this Section. The
19 Department shall enter into a contract with a private vendor no
20 later than December 1, 2009 and the private vendor must begin
21 performance on the contract no later than January 1, 2010. The
22 Department must ensure cooperation from all existing
23 contractors supporting the Lottery and any private manager
24 selected under Section 9.1 of the Act.

1 All contracts entered into (i) with a private vendor to
2 fulfill the requirements for the pilot program under Section
3 7.12 or (ii) for the development and provision of technology
4 and controls under this Section shall be awarded pursuant to
5 Section 20-35 of the Illinois Procurement Code.

6 The Department shall award contracts for the development
7 and provision of technology and controls to ensure compliance
8 with the age and residency requirements for the purchase of
9 lottery tickets on the Internet pursuant to competitive bidding
10 processes. The technology and controls must include
11 appropriate data security standards to prevent unauthorized
12 access to Internet lottery accounts.

13 (20 ILCS 1605/9.1 new)

14 Sec. 9.1. Private manager and management agreement.

15 (a) As used in this Section:

16 "Offeror" means a person or group of persons that responds
17 to a request for qualifications under this Section.

18 "Request for qualifications" means all materials and
19 documents prepared by the Department to solicit the following
20 from offerors:

21 (1) Statements of qualifications.

22 (2) Proposals to enter into a management agreement.

23 "Final offeror" means the offeror ultimately selected by
24 the Governor to be the private manager for the Lottery under
25 subsection (h) of this Section.

1 (b) By March 1, 2010, the Department shall enter into a
2 management agreement with a private manager for the total
3 management of the Lottery with integrated functions, such as
4 lottery game design, supply of goods and services, and
5 advertising and as specified in this Section.

6 (c) In connection with the selection of the private
7 manager, the Department shall endeavor to expeditiously
8 terminate the existing contracts in support of the Lottery as
9 follows:

10 (1) where such contracts contain a provision
11 authorizing termination upon notice, the Department shall
12 provide notice of termination to occur upon the effective
13 date of the management agreement with the private manager;

14 (2) upon the expiration of any initial term or renewal
15 term of the current Lottery contracts, the Department shall
16 not renew such contract for a term extending beyond the
17 effective date of the management agreement with the private
18 manager; or

19 (3) in the event any current contract provides for
20 termination of that contract upon the implementation of a
21 contract with the private manager, the Department shall
22 perform all necessary actions to terminate the contract.

23 If the contracts to support the current operation of the
24 Lottery in effect on the effective date of this amendatory Act
25 of the 96th General Assembly are not subject to termination as
26 provided for in this subsection (c), then the Department may

1 include a provision in the contract with the private manager
2 specifying a mutually agreeable methodology for incorporation.

3 (d) The management agreement with the private manager shall
4 include all of the following:

5 (1) A term not to exceed 10 years, including any
6 renewals.

7 (2) A provision specifying that the Department:

8 (A) has the authority to direct or countermand
9 operating decisions by the private manager at any time;

10 (B) has ready access to information regarding
11 Lottery operations;

12 (C) has the right to demand and receive information
13 from the private manager concerning any aspect of the
14 Lottery operations at any time; and

15 (D) retains ownership of all trade names,
16 trademarks, and intellectual property associated with
17 the Lottery.

18 (3) A provision imposing an affirmative duty on the
19 private manager to provide the Department with any
20 information the private manager reasonably believes the
21 Department would want to know to enable the Department to
22 conduct the Lottery.

23 (4) A provision requiring the private manager to
24 provide the Department with advance notice of any operating
25 decision that bears significantly on the public interest,
26 including, but not limited to, decisions on the kinds of

1 games to be offered to the public and decisions affecting
2 the relative risk and reward of the games being offered, so
3 the Department has a reasonable opportunity to evaluate and
4 countermand that decision.

5 (5) A provision providing the private manager with a
6 percentage of Lottery ticket or share sales or related
7 proceeds in consideration for managing the Lottery,
8 including terms that may provide the private manager with
9 an increase in compensation if Lottery revenues grow by a
10 specified percentage in a given year.

11 (6) (Blank).

12 (7) A provision requiring the deposit of all Lottery
13 proceeds to be deposited into the State Lottery Fund.

14 (8) A provision requiring the private manager to locate
15 its principal office within the State.

16 (9) A requirement that so long as the private manager
17 complies with all the conditions of the agreement under the
18 oversight of the Department, the private manager shall have
19 the following duties and obligations with respect to the
20 management of the Lottery:

21 (A) The right to use equipment and other assets
22 used in the operation of the Lottery.

23 (B) The rights and obligations under contracts
24 with retailers with retailers and vendors.

25 (C) The implementation of a comprehensive security
26 program by the private manager.

1 (D) The implementation of a comprehensive system
2 of internal audits.

3 (E) The implementation of a program by the private
4 manager to curb compulsive gambling by persons playing
5 the Lottery.

6 (F) A system for determining (i) the type of
7 Lottery games, (ii) the method of selecting winning
8 tickets, (iii) the manner of payment of prizes to
9 holders of winning tickets, (iv) the frequency of
10 drawings of winning tickets, (v) the method to be used
11 in selling tickets, (vi) a system for verifying the
12 validity of tickets claimed to be winning tickets,
13 (vii) the basis upon which retailer commissions are
14 established by the manager, and (viii) minimum
15 payouts.

16 (10) A requirement that advertising and promotion must
17 be consistent with Section 7.8a of this Act.

18 (11) A requirement that the private manager market the
19 Lottery to those residents who are new, infrequent, or
20 lapsed players of the Lottery, especially those who are
21 most likely to make regular purchases on the Internet as
22 permitted by law.

23 (12) A code of ethics for the private manager's
24 officers and employees.

25 (13) A requirement that the Department monitor and
26 oversee the private manager's practices and take action

1 that the Department considers appropriate to ensure that
2 the private manager is in compliance with the terms of the
3 management agreement, while allowing the manager, unless
4 specifically prohibited by law or the management
5 agreement, to negotiate and sign its own contracts with
6 vendors.

7 (14) A provision requiring the private manager to
8 periodically file, at least on an annual basis, appropriate
9 financial statements in a form and manner acceptable to the
10 Department.

11 (15) Cash reserves requirements.

12 (16) Procedural requirements for obtaining the prior
13 approval of the Department when a management agreement or
14 an interest in a management agreement is sold, assigned,
15 transferred, or pledged as collateral to secure financing.

16 (17) Grounds for the termination of the management
17 agreement by the Department or the private manager.

18 (18) Procedures for amendment of the agreement.

19 (19) A provision prohibiting the Department from
20 entering into another management agreement under this
21 section as long as the original management agreement has
22 not been terminated.

23 (20) The transition of rights and obligations,
24 including any associated equipment or other assets used in
25 the operation of the Lottery, from the manager to any
26 successor manager of the lottery, including the

1 Department, following the termination of or foreclosure
2 upon the management agreement.

3 (21) Right of use of copyrights, trademarks, and
4 service marks held by the Department in the name of the
5 State. The agreement must provide that any use of them by
6 the manager shall only be for the purpose of fulfilling its
7 obligations under the management agreement during the term
8 of the agreement.

9 (e) Notwithstanding any other law to the contrary, the
10 Department shall select a private manager through a competitive
11 request for qualifications process consistent with Section
12 20-35 of the Illinois Procurement Code, which shall take into
13 account:

14 (1) the offeror's ability to market the Lottery to
15 those residents who are new, infrequent, or lapsed players
16 of the Lottery, especially those who are most likely to
17 make regular purchases on the Internet;

18 (2) the offeror's ability to address the State's
19 concern with the social effects of gambling on those who
20 can least afford to do so;

21 (3) the offeror's ability to provide the most
22 successful management of the Lottery for the benefit of the
23 people of the State based on current and past business
24 practices or plans of the offeror; and

25 (4) the offeror's poor or inadequate past performance
26 in servicing, equipping, operating or managing a lottery on

1 behalf of Illinois, another State or foreign government and
2 attracting persons who are not currently regular players of
3 a lottery.

4 (f) The Department shall retain the services of an advisor
5 or advisors with significant experience in the management,
6 operation, and procurement of goods, services, and equipment
7 for a government-run lottery to assist in the preparation of
8 the terms of the request for qualifications. No advisor or
9 advisors retained may be affiliated with an offeror or have any
10 prior or present affiliation with any contractor or
11 subcontractor presently providing goods, services or equipment
12 to the Department to support the Lottery. The Department shall
13 not include terms in the request for qualifications that
14 provides an advantage whether directly or indirectly to any
15 contractor or subcontractor presenting providing goods,
16 services or equipment to the Department to support the Lottery,
17 including terms contained in a contractor or subcontractor's
18 responses to requests for proposals or qualifications
19 submitted to Illinois, another State or foreign government. The
20 request for proposals offered by the Department on December 22,
21 2008 as "LOT08GAMESYS" and reference number "22016176" is
22 declared void.

23 The Department shall issue the request for qualifications
24 no later than 30 calendar days after the effective date of this
25 amendatory Act of the 96th General Assembly. The deadline for
26 the submission of responsive qualifications proposals shall be

1 30 calendar days after the date the request for qualifications
2 is issued.

3 (g) The Department shall select at least 2 offerors as
4 finalists to potentially serve as the private manager no later
5 than February 1, 2010. Upon making preliminary selections, the
6 Department shall schedule a public hearing on the finalists'
7 proposals and provide public notice of the hearing at least 7
8 calendar days before the hearing. The notice must include all
9 of the following:

10 (1) The date, time, and place of the hearing.

11 (2) The subject matter of the hearing.

12 (3) A brief description of the management agreement to
13 be awarded.

14 (4) The identity of the offerors that have been
15 selected as finalists to serve as the private manager.

16 (5) The address and telephone number of the Department.

17 (h) At the public hearing, the Department shall (i) provide
18 sufficient time for each finalist to present and explain its
19 proposal to the Department and the Governor or the Governor's
20 designee, including an opportunity to respond to questions
21 posed by the Department, Governor, or designee and (ii) allow
22 the public and non-selected offerors to comment on the
23 presentations. The Governor or a designee shall attend the
24 public hearing. After the public hearing, the Department shall
25 have 14 calendar days to recommend to the Governor whether a
26 management agreement should be entered into with a particular

1 finalist. After reviewing the Department's recommendation, the
2 Governor may accept or reject the Department's recommendation,
3 and shall select a final offeror as the private manager by
4 publication of a notice in the Illinois Procurement Bulletin.
5 The Governor shall include in the notice a detailed explanation
6 and the reasons why the final offeror is superior to other
7 offerors and will provide management services in a manner that
8 best achieves the objectives of this Section. The Governor
9 shall designate a final offeror as the private manager with
10 sufficient time for the Department to enter into a management
11 agreement on or before March 1, 2010. The Governor shall also
12 sign the management agreement with the private manager.

13 (i) Any action to contest the validity of a management
14 agreement entered into under this Section must be brought
15 within 14 calendar days after the publication of the notice of
16 the designation of the private manager as provided in
17 subsection (h) of this Section.

18 (j) The Lottery shall remain, for so long as a private
19 manager manages the Lottery in accordance with provisions of
20 this Act, a Lottery conducted by the State, and the State shall
21 not be authorized to sell or transfer the Lottery to a third
22 party.

23 (k) Any tangible personal property used exclusively in
24 connection with the lottery that is owned by the Department and
25 leased to the private manager shall be owned by the Department
26 in the name of the State and shall be considered to be public

1 property devoted to an essential public and governmental
2 function.

3 (l) The Department may exercise any of its powers under
4 this Section or any other law as necessary or desirable for the
5 execution of the Department's powers under this Section.

6 (m) Neither this Section nor any management agreement
7 entered into under this Section prohibits the General Assembly
8 from authorizing forms of gambling that are not in direct
9 competition with the Lottery.

10 (n) The private manager shall be subject to a complete
11 investigation in the third, seventh, and tenth years of the
12 agreement (if the agreement is for a 10-year term) by the
13 Department in cooperation with the Auditor General to determine
14 whether the private manager has complied with this Section and
15 the management agreement. The private manager shall bear the
16 cost of an investigation or reinvestigation of the private
17 manager under this subsection.

18 (o) The powers conferred by this Section are in addition
19 and supplemental to the powers conferred by any other law. If
20 any other law or rule is inconsistent with this Section, this
21 Section controls as to any management agreement entered into
22 under this Section. This Section and any rules adopted under
23 this Section contain full and complete authority for a
24 management agreement between the Department and a manager. No
25 law, procedure, proceeding, publication, notice, consent,
26 approval, order, or act by the Department or any other officer,

1 Department, agency, or instrumentality of the State or any
2 political subdivision is required for the Department to enter
3 into a management agreement under this Section. This Section
4 contains full and complete authority for the Department to
5 approve any subcontracts entered into by a private manager
6 under the terms of a management agreement.

7 Notwithstanding any other State law to the contrary, the
8 Department shall distribute all proceeds of lottery tickets and
9 shares sold in the following priority and manner:

10 (1) Provide the sums due to the private manager under
11 the management agreement with the Department.

12 (2) Provide the sums due to the private vendor for
13 lottery tickets and shares sold on the Internet via the
14 pilot program as compensation under its contract with the
15 Department.

16 (3) On the last day of each month or as soon thereafter
17 as possible, the State Comptroller shall direct and the
18 State Treasurer shall transfer from the Lottery Fund to the
19 Common School Fund an amount that is equal to the proceeds
20 transferred in the corresponding month of fiscal year 2009,
21 as adjusted for inflation, to the Common School Fund.

22 (4) On or before the last day of each fiscal year,
23 deposit any remaining proceeds, subject to payments under
24 items (1), (2), and (3) into the Capital Projects Fund each
25 fiscal year.

1 Section 905. The State Finance Act is amended by changing
2 Section 8.3 and by adding Sections 5.723, 5.724, and 6z-77 as
3 follows:

4 (30 ILCS 105/5.723 new)

5 Sec. 5.723. The Capital Projects Fund.

6 (30 ILCS 105/5.724 new)

7 Sec. 5.724. The Local Government Video Gaming Distributive
8 Fund.

9 (30 ILCS 105/6z-77 new)

10 Sec. 6z-77. The Capital Projects Fund. The Capital Projects
11 Fund is created as a special fund in the State Treasury. The
12 State Comptroller and State Treasurer shall transfer from the
13 Capital Projects Fund to the General Revenue Fund \$61,294,550
14 on October 1, 2009, \$122,589,100 on January 1, 2010, and
15 \$61,294,550 on April 1, 2010. Beginning on July 1, 2010, and on
16 July 1 and January 1 of each year thereafter, the State
17 Comptroller and State Treasurer shall transfer the sum of
18 \$122,589,100 from the Capital Projects Fund to the General
19 Revenue Fund. Subject to appropriation, the Capital Projects
20 Fund may be used only for capital projects and the payment of
21 debt service on bonds issued for capital projects. All interest
22 earned on moneys in the Fund shall be deposited into the Fund.
23 The Fund shall not be subject to administrative charges or

1 chargebacks, such as but not limited to those authorized under
2 Section 8h.

3 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

4 Sec. 8.3. Money in the Road Fund shall, if and when the
5 State of Illinois incurs any bonded indebtedness for the
6 construction of permanent highways, be set aside and used for
7 the purpose of paying and discharging annually the principal
8 and interest on that bonded indebtedness then due and payable,
9 and for no other purpose. The surplus, if any, in the Road Fund
10 after the payment of principal and interest on that bonded
11 indebtedness then annually due shall be used as follows:

12 first -- to pay the cost of administration of Chapters
13 2 through 10 of the Illinois Vehicle Code, except the cost
14 of administration of Articles I and II of Chapter 3 of that
15 Code; and

16 secondly -- for expenses of the Department of
17 Transportation for construction, reconstruction,
18 improvement, repair, maintenance, operation, and
19 administration of highways in accordance with the
20 provisions of laws relating thereto, or for any purpose
21 related or incident to and connected therewith, including
22 the separation of grades of those highways with railroads
23 and with highways and including the payment of awards made
24 by the Illinois Workers' Compensation Commission under the
25 terms of the Workers' Compensation Act or Workers'

1 Occupational Diseases Act for injury or death of an
2 employee of the Division of Highways in the Department of
3 Transportation; or for the acquisition of land and the
4 erection of buildings for highway purposes, including the
5 acquisition of highway right-of-way or for investigations
6 to determine the reasonably anticipated future highway
7 needs; or for making of surveys, plans, specifications and
8 estimates for and in the construction and maintenance of
9 flight strips and of highways necessary to provide access
10 to military and naval reservations, to defense industries
11 and defense-industry sites, and to the sources of raw
12 materials and for replacing existing highways and highway
13 connections shut off from general public use at military
14 and naval reservations and defense-industry sites, or for
15 the purchase of right-of-way, except that the State shall
16 be reimbursed in full for any expense incurred in building
17 the flight strips; or for the operating and maintaining of
18 highway garages; or for patrolling and policing the public
19 highways and conserving the peace; or for the operating
20 expenses of the Department relating to the administration
21 of public transportation programs; or for any of those
22 purposes or any other purpose that may be provided by law.

23 Appropriations for any of those purposes are payable from
24 the Road Fund. Appropriations may also be made from the Road
25 Fund for the administrative expenses of any State agency that
26 are related to motor vehicles or arise from the use of motor

1 vehicles.

2 Beginning with fiscal year 1980 and thereafter, no Road
3 Fund monies shall be appropriated to the following Departments
4 or agencies of State government for administration, grants, or
5 operations; but this limitation is not a restriction upon
6 appropriating for those purposes any Road Fund monies that are
7 eligible for federal reimbursement;

8 1. Department of Public Health;

9 2. Department of Transportation, only with respect to
10 subsidies for one-half fare Student Transportation and
11 Reduced Fare for Elderly;

12 3. Department of Central Management Services, except
13 for expenditures incurred for group insurance premiums of
14 appropriate personnel;

15 4. Judicial Systems and Agencies.

16 Beginning with fiscal year 1981 and thereafter, no Road
17 Fund monies shall be appropriated to the following Departments
18 or agencies of State government for administration, grants, or
19 operations; but this limitation is not a restriction upon
20 appropriating for those purposes any Road Fund monies that are
21 eligible for federal reimbursement:

22 1. Department of State Police, except for expenditures
23 with respect to the Division of Operations;

24 2. Department of Transportation, only with respect to
25 Intercity Rail Subsidies and Rail Freight Services.

26 Beginning with fiscal year 1982 and thereafter, no Road

1 Fund monies shall be appropriated to the following Departments
2 or agencies of State government for administration, grants, or
3 operations; but this limitation is not a restriction upon
4 appropriating for those purposes any Road Fund monies that are
5 eligible for federal reimbursement: Department of Central
6 Management Services, except for awards made by the Illinois
7 Workers' Compensation Commission under the terms of the
8 Workers' Compensation Act or Workers' Occupational Diseases
9 Act for injury or death of an employee of the Division of
10 Highways in the Department of Transportation.

11 Beginning with fiscal year 1984 and thereafter, no Road
12 Fund monies shall be appropriated to the following Departments
13 or agencies of State government for administration, grants, or
14 operations; but this limitation is not a restriction upon
15 appropriating for those purposes any Road Fund monies that are
16 eligible for federal reimbursement:

17 1. Department of State Police, except not more than 40%
18 of the funds appropriated for the Division of Operations;

19 2. State Officers.

20 Beginning with fiscal year 1984 and thereafter, no Road
21 Fund monies shall be appropriated to any Department or agency
22 of State government for administration, grants, or operations
23 except as provided hereafter; but this limitation is not a
24 restriction upon appropriating for those purposes any Road Fund
25 monies that are eligible for federal reimbursement. It shall
26 not be lawful to circumvent the above appropriation limitations

1 by governmental reorganization or other methods.
2 Appropriations shall be made from the Road Fund only in
3 accordance with the provisions of this Section.

4 Money in the Road Fund shall, if and when the State of
5 Illinois incurs any bonded indebtedness for the construction of
6 permanent highways, be set aside and used for the purpose of
7 paying and discharging during each fiscal year the principal
8 and interest on that bonded indebtedness as it becomes due and
9 payable as provided in the Transportation Bond Act, and for no
10 other purpose. The surplus, if any, in the Road Fund after the
11 payment of principal and interest on that bonded indebtedness
12 then annually due shall be used as follows:

13 first -- to pay the cost of administration of Chapters
14 2 through 10 of the Illinois Vehicle Code; and

15 secondly -- no Road Fund monies derived from fees,
16 excises, or license taxes relating to registration,
17 operation and use of vehicles on public highways or to
18 fuels used for the propulsion of those vehicles, shall be
19 appropriated or expended other than for costs of
20 administering the laws imposing those fees, excises, and
21 license taxes, statutory refunds and adjustments allowed
22 thereunder, administrative costs of the Department of
23 Transportation, including, but not limited to, the
24 operating expenses of the Department relating to the
25 administration of public transportation programs, payment
26 of debts and liabilities incurred in construction and

1 reconstruction of public highways and bridges, acquisition
2 of rights-of-way for and the cost of construction,
3 reconstruction, maintenance, repair, and operation of
4 public highways and bridges under the direction and
5 supervision of the State, political subdivision, or
6 municipality collecting those monies, and the costs for
7 patrolling and policing the public highways (by State,
8 political subdivision, or municipality collecting that
9 money) for enforcement of traffic laws. The separation of
10 grades of such highways with railroads and costs associated
11 with protection of at-grade highway and railroad crossing
12 shall also be permissible.

13 Appropriations for any of such purposes are payable from
14 the Road Fund or the Grade Crossing Protection Fund as provided
15 in Section 8 of the Motor Fuel Tax Law.

16 Except as provided in this paragraph, beginning with fiscal
17 year 1991 and thereafter, no Road Fund monies shall be
18 appropriated to the Department of State Police for the purposes
19 of this Section in excess of its total fiscal year 1990 Road
20 Fund appropriations for those purposes unless otherwise
21 provided in Section 5g of this Act. For fiscal years 2003,
22 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be
23 appropriated to the Department of State Police for the purposes
24 of this Section in excess of \$97,310,000. For fiscal year 2008
25 only, no Road Fund monies shall be appropriated to the
26 Department of State Police for the purposes of this Section in

1 excess of \$106,100,000. For fiscal year 2009 only, no Road Fund
2 monies shall be appropriated to the Department of State Police
3 for the purposes of this Section in excess of \$114,700,000.
4 Beginning in fiscal year 2010, no road fund moneys shall be
5 appropriated to the Department of State Police. It shall not be
6 lawful to circumvent this limitation on appropriations by
7 governmental reorganization or other methods unless otherwise
8 provided in Section 5g of this Act.

9 In fiscal year 1994, no Road Fund monies shall be
10 appropriated to the Secretary of State for the purposes of this
11 Section in excess of the total fiscal year 1991 Road Fund
12 appropriations to the Secretary of State for those purposes,
13 plus \$9,800,000. It shall not be lawful to circumvent this
14 limitation on appropriations by governmental reorganization or
15 other method.

16 Beginning with fiscal year 1995 and thereafter, no Road
17 Fund monies shall be appropriated to the Secretary of State for
18 the purposes of this Section in excess of the total fiscal year
19 1994 Road Fund appropriations to the Secretary of State for
20 those purposes. It shall not be lawful to circumvent this
21 limitation on appropriations by governmental reorganization or
22 other methods.

23 Beginning with fiscal year 2000, total Road Fund
24 appropriations to the Secretary of State for the purposes of
25 this Section shall not exceed the amounts specified for the
26 following fiscal years:

1	Fiscal Year 2000	\$80,500,000;
2	Fiscal Year 2001	\$80,500,000;
3	Fiscal Year 2002	\$80,500,000;
4	Fiscal Year 2003	\$130,500,000;
5	Fiscal Year 2004	\$130,500,000;
6	Fiscal Year 2005	\$130,500,000;
7	Fiscal Year 2006	\$130,500,000;
8	Fiscal Year 2007	\$130,500,000;
9	Fiscal Year 2008	\$130,500,000;
10	Fiscal Year 2009	\$130,500,000.†
11	Fiscal Year 2010 and each year thereafter	\$30,500,000.

12 Beginning in fiscal year 2010, no road fund moneys shall be
13 appropriated to the Secretary of State.

14 It shall not be lawful to circumvent this limitation on
15 appropriations by governmental reorganization or other
16 methods.

17 No new program may be initiated in fiscal year 1991 and
18 thereafter that is not consistent with the limitations imposed
19 by this Section for fiscal year 1984 and thereafter, insofar as
20 appropriation of Road Fund monies is concerned.

21 Nothing in this Section prohibits transfers from the Road
22 Fund to the State Construction Account Fund under Section 5e of
23 this Act; nor to the General Revenue Fund, as authorized by
24 this amendatory Act of the 93rd General Assembly.

25 The additional amounts authorized for expenditure in this
26 Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91

1 shall be repaid to the Road Fund from the General Revenue Fund
2 in the next succeeding fiscal year that the General Revenue
3 Fund has a positive budgetary balance, as determined by
4 generally accepted accounting principles applicable to
5 government.

6 The additional amounts authorized for expenditure by the
7 Secretary of State and the Department of State Police in this
8 Section by this amendatory Act of the 94th General Assembly
9 shall be repaid to the Road Fund from the General Revenue Fund
10 in the next succeeding fiscal year that the General Revenue
11 Fund has a positive budgetary balance, as determined by
12 generally accepted accounting principles applicable to
13 government.

14 (Source: P.A. 94-91, eff. 7-1-05; 94-839, eff. 6-6-06; 95-707,
15 eff. 1-11-08; 95-744, eff. 7-18-08.)

16 Section 910. The Use Tax Act is amended by changing
17 Sections 3-10 and 9 as follows:

18 (35 ILCS 105/3-10) (from Ch. 120, par. 439.3-10)

19 Sec. 3-10. Rate of tax. Unless otherwise provided in this
20 Section, the tax imposed by this Act is at the rate of 6.25% of
21 either the selling price or the fair market value, if any, of
22 the tangible personal property. In all cases where property
23 functionally used or consumed is the same as the property that
24 was purchased at retail, then the tax is imposed on the selling

1 price of the property. In all cases where property functionally
2 used or consumed is a by-product or waste product that has been
3 refined, manufactured, or produced from property purchased at
4 retail, then the tax is imposed on the lower of the fair market
5 value, if any, of the specific property so used in this State
6 or on the selling price of the property purchased at retail.
7 For purposes of this Section "fair market value" means the
8 price at which property would change hands between a willing
9 buyer and a willing seller, neither being under any compulsion
10 to buy or sell and both having reasonable knowledge of the
11 relevant facts. The fair market value shall be established by
12 Illinois sales by the taxpayer of the same property as that
13 functionally used or consumed, or if there are no such sales by
14 the taxpayer, then comparable sales or purchases of property of
15 like kind and character in Illinois.

16 Beginning on July 1, 2000 and through December 31, 2000,
17 with respect to motor fuel, as defined in Section 1.1 of the
18 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
19 the Use Tax Act, the tax is imposed at the rate of 1.25%.

20 With respect to gasohol, the tax imposed by this Act
21 applies to (i) 70% of the proceeds of sales made on or after
22 January 1, 1990, and before July 1, 2003, (ii) 80% of the
23 proceeds of sales made on or after July 1, 2003 and on or
24 before December 31, 2013, and (iii) 100% of the proceeds of
25 sales made thereafter. If, at any time, however, the tax under
26 this Act on sales of gasohol is imposed at the rate of 1.25%,

1 then the tax imposed by this Act applies to 100% of the
2 proceeds of sales of gasohol made during that time.

3 With respect to majority blended ethanol fuel, the tax
4 imposed by this Act does not apply to the proceeds of sales
5 made on or after July 1, 2003 and on or before December 31,
6 2013 but applies to 100% of the proceeds of sales made
7 thereafter.

8 With respect to biodiesel blends with no less than 1% and
9 no more than 10% biodiesel, the tax imposed by this Act applies
10 to (i) 80% of the proceeds of sales made on or after July 1,
11 2003 and on or before December 31, 2013 and (ii) 100% of the
12 proceeds of sales made thereafter. If, at any time, however,
13 the tax under this Act on sales of biodiesel blends with no
14 less than 1% and no more than 10% biodiesel is imposed at the
15 rate of 1.25%, then the tax imposed by this Act applies to 100%
16 of the proceeds of sales of biodiesel blends with no less than
17 1% and no more than 10% biodiesel made during that time.

18 With respect to 100% biodiesel and biodiesel blends with
19 more than 10% but no more than 99% biodiesel, the tax imposed
20 by this Act does not apply to the proceeds of sales made on or
21 after July 1, 2003 and on or before December 31, 2013 but
22 applies to 100% of the proceeds of sales made thereafter.

23 With respect to food for human consumption that is to be
24 consumed off the premises where it is sold (other than
25 alcoholic beverages, soft drinks, and food that has been
26 prepared for immediate consumption) and prescription and

1 nonprescription medicines, drugs, medical appliances,
2 modifications to a motor vehicle for the purpose of rendering
3 it usable by a disabled person, and insulin, urine testing
4 materials, syringes, and needles used by diabetics, for human
5 use, the tax is imposed at the rate of 1%. For the purposes of
6 this Section, until August 1, 2009: the term "soft drinks"
7 means any complete, finished, ready-to-use, non-alcoholic
8 drink, whether carbonated or not, including but not limited to
9 soda water, cola, fruit juice, vegetable juice, carbonated
10 water, and all other preparations commonly known as soft drinks
11 of whatever kind or description that are contained in any
12 closed or sealed bottle, can, carton, or container, regardless
13 of size; but "soft." ~~"Soft~~ drinks" does not include coffee, tea,
14 non-carbonated water, infant formula, milk or milk products as
15 defined in the Grade A Pasteurized Milk and Milk Products Act,
16 or drinks containing 50% or more natural fruit or vegetable
17 juice.

18 Notwithstanding any other provisions of this Act,
19 beginning August 1, 2009, "soft drinks" mean non-alcoholic
20 beverages that contain natural or artificial sweeteners. "Soft
21 drinks" do not include beverages that contain milk or milk
22 products, soy, rice or similar milk substitutes, or greater
23 than 50% of vegetable or fruit juice by volume.

24 Notwithstanding any other provisions of this Act, "food for
25 human consumption that is to be consumed off the premises where
26 it is sold" includes all food sold through a vending machine,

1 except soft drinks, candy, and food products that are dispensed
2 hot from a vending machine, regardless of the location of the
3 vending machine.

4 Notwithstanding any other provisions of this Act,
5 beginning August 1, 2009, "food for human consumption that is
6 to be consumed off the premises where it is sold" does not
7 include candy. For purposes of this Section, "candy" means a
8 preparation of sugar, honey, or other natural or artificial
9 sweeteners in combination with chocolate, fruits, nuts or other
10 ingredients or flavorings in the form of bars, drops, or
11 pieces. "Candy" does not include any preparation that contains
12 flour or requires refrigeration.

13 Notwithstanding any other provisions of this Act,
14 beginning August 1, 2009, "nonprescription medicines and
15 drugs" does not include grooming and hygiene products. For
16 purposes of this Section, "grooming and hygiene products"
17 includes, but is not limited to, soaps and cleaning solutions,
18 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
19 lotions and screens, unless those products are available by
20 prescription only, regardless of whether the products meet the
21 definition of "over-the-counter-drugs". For the purposes of
22 this paragraph, "over-the-counter-drug" means a drug for human
23 use that contains a label that identifies the product as a drug
24 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"
25 label includes:

26 (A) A "Drug Facts" panel; or

1 (B) A statement of the "active ingredient(s)" with a
2 list of those ingredients contained in the compound,
3 substance or preparation.

4 If the property that is purchased at retail from a retailer
5 is acquired outside Illinois and used outside Illinois before
6 being brought to Illinois for use here and is taxable under
7 this Act, the "selling price" on which the tax is computed
8 shall be reduced by an amount that represents a reasonable
9 allowance for depreciation for the period of prior out-of-state
10 use.

11 (Source: P.A. 93-17, eff. 6-11-03.)

12 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

13 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
14 and trailers that are required to be registered with an agency
15 of this State, each retailer required or authorized to collect
16 the tax imposed by this Act shall pay to the Department the
17 amount of such tax (except as otherwise provided) at the time
18 when he is required to file his return for the period during
19 which such tax was collected, less a discount of 2.1% prior to
20 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
21 per calendar year, whichever is greater, which is allowed to
22 reimburse the retailer for expenses incurred in collecting the
23 tax, keeping records, preparing and filing returns, remitting
24 the tax and supplying data to the Department on request. In the
25 case of retailers who report and pay the tax on a transaction

1 by transaction basis, as provided in this Section, such
2 discount shall be taken with each such tax remittance instead
3 of when such retailer files his periodic return. A retailer
4 need not remit that part of any tax collected by him to the
5 extent that he is required to remit and does remit the tax
6 imposed by the Retailers' Occupation Tax Act, with respect to
7 the sale of the same property.

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

18 Except as provided in this Section, on or before the
19 twentieth day of each calendar month, such retailer shall file
20 a return for the preceding calendar month. Such return shall be
21 filed on forms prescribed by the Department and shall furnish
22 such information as the Department may reasonably require.

23 The Department may require returns to be filed on a
24 quarterly basis. If so required, a return for each calendar
25 quarter shall be filed on or before the twentieth day of the
26 calendar month following the end of such calendar quarter. The

1 taxpayer shall also file a return with the Department for each
2 of the first two months of each calendar quarter, on or before
3 the twentieth day of the following calendar month, stating:

4 1. The name of the seller;

5 2. The address of the principal place of business from
6 which he engages in the business of selling tangible
7 personal property at retail in this State;

8 3. The total amount of taxable receipts received by him
9 during the preceding calendar month from sales of tangible
10 personal property by him during such preceding calendar
11 month, including receipts from charge and time sales, but
12 less all deductions allowed by law;

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

15 5. The amount of tax due;

16 5-5. The signature of the taxpayer; and

17 6. Such other reasonable information as the Department
18 may require.

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

23 Beginning October 1, 1993, a taxpayer who has an average
24 monthly tax liability of \$150,000 or more shall make all
25 payments required by rules of the Department by electronic
26 funds transfer. Beginning October 1, 1994, a taxpayer who has

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

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

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

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

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

11 Before October 1, 2000, if the taxpayer's average monthly
12 tax liability to the Department under this Act, the Retailers'
13 Occupation Tax Act, the Service Occupation Tax Act, the Service
14 Use Tax Act was \$10,000 or more during the preceding 4 complete
15 calendar quarters, he shall file a return with the Department
16 each month by the 20th day of the month next following the
17 month during which such tax liability is incurred and shall
18 make payments to the Department on or before the 7th, 15th,
19 22nd and last day of the month during which such liability is
20 incurred. On and after October 1, 2000, if the taxpayer's
21 average monthly tax liability to the Department under this Act,
22 the Retailers' Occupation Tax Act, the Service Occupation Tax
23 Act, and the Service Use Tax Act was \$20,000 or more during the
24 preceding 4 complete calendar quarters, he shall file a return
25 with the Department each month by the 20th day of the month
26 next following the month during which such tax liability is

1 incurred and shall make payment to the Department on or before
2 the 7th, 15th, 22nd and last day of the month during which such
3 liability is incurred. If the month during which such tax
4 liability is incurred began prior to January 1, 1985, each
5 payment shall be in an amount equal to 1/4 of the taxpayer's
6 actual liability for the month or an amount set by the
7 Department not to exceed 1/4 of the average monthly liability
8 of the taxpayer to the Department for the preceding 4 complete
9 calendar quarters (excluding the month of highest liability and
10 the month of lowest liability in such 4 quarter period). If the
11 month during which such tax liability is incurred begins on or
12 after January 1, 1985, and prior to January 1, 1987, each
13 payment shall be in an amount equal to 22.5% of the taxpayer's
14 actual liability for the month or 27.5% of the taxpayer's
15 liability for the same calendar month of the preceding year. If
16 the month during which such tax liability is incurred begins on
17 or after January 1, 1987, and prior to January 1, 1988, each
18 payment shall be in an amount equal to 22.5% of the taxpayer's
19 actual liability for the month or 26.25% of the taxpayer's
20 liability for the same calendar month of the preceding year. If
21 the month during which such tax liability is incurred begins on
22 or after January 1, 1988, and prior to January 1, 1989, or
23 begins on or after January 1, 1996, each payment shall be in an
24 amount equal to 22.5% of the taxpayer's actual liability for
25 the month or 25% of the taxpayer's liability for the same
26 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 shall continue until such taxpayer's average
12 monthly liability to the Department during the preceding 4
13 complete calendar quarters (excluding the month of highest
14 liability and the month of lowest liability) is less than
15 \$9,000, or until such taxpayer's average monthly liability to
16 the Department as computed for each calendar quarter of the 4
17 preceding complete calendar quarter period is less than
18 \$10,000. However, if a taxpayer can show the Department that a
19 substantial change in the taxpayer's business has occurred
20 which causes the taxpayer to anticipate that his average
21 monthly tax liability for the reasonably foreseeable future
22 will fall below the \$10,000 threshold stated above, then such
23 taxpayer may petition the Department for change in such
24 taxpayer's reporting status. On and after October 1, 2000, once
25 applicable, the requirement of the making of quarter monthly
26 payments to the Department shall continue until such taxpayer's

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

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

1 liable for penalties and interest on such difference.

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

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

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

22 Notwithstanding any other provision in this Act concerning
23 the time within which a retailer may file his return, in the
24 case of any retailer who ceases to engage in a kind of business
25 which makes him responsible for filing returns under this Act,
26 such retailer shall file a final return under this Act with the

1 Department not more than one month after discontinuing such
2 business.

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

26 The transaction reporting return in the case of motor

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

21 The transaction reporting return in the case of watercraft
22 and aircraft must show the name and address of the seller; the
23 name and address of the purchaser; the amount of the selling
24 price including the amount allowed by the retailer for
25 traded-in property, if any; the amount allowed by the retailer
26 for the traded-in tangible personal property, if any, to the

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

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

23 With each such transaction reporting return, the retailer
24 shall remit the proper amount of tax due (or shall submit
25 satisfactory evidence that the sale is not taxable if that is
26 the case), to the Department or its agents, whereupon the

1 Department shall issue, in the purchaser's name, a tax receipt
2 (or a certificate of exemption if the Department is satisfied
3 that the particular sale is tax exempt) which such purchaser
4 may submit to the agency with which, or State officer with
5 whom, he must title or register the tangible personal property
6 that is involved (if titling or registration is required) in
7 support of such purchaser's application for an Illinois
8 certificate or other evidence of title or registration to such
9 tangible personal property.

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

18 If the user who would otherwise pay tax to the retailer
19 wants the transaction reporting return filed and the payment of
20 tax or proof of exemption made to the Department before the
21 retailer is willing to take these actions and such user has not
22 paid the tax to the retailer, such user may certify to the fact
23 of such delay by the retailer, and may (upon the Department
24 being satisfied of the truth of such certification) transmit
25 the information required by the transaction reporting return
26 and the remittance for tax or proof of exemption directly to

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

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

26 Any retailer filing a return under this Section shall also

1 include (for the purpose of paying tax thereon) the total tax
2 covered by such return upon the selling price of tangible
3 personal property purchased by him at retail from a retailer,
4 but as to which the tax imposed by this Act was not collected
5 from the retailer filing such return, and such retailer shall
6 remit the amount of such tax to the Department when filing such
7 return.

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

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

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

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

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

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

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

22 Beginning January 1, 1990, each month the Department shall
23 pay into the Local Government Tax Fund 16% of the net revenue
24 realized for the preceding month from the 6.25% general rate on
25 the selling price of tangible personal property which is
26 purchased outside Illinois at retail from a retailer and which

1 is titled or registered by an agency of this State's
2 government.

3 Beginning September 1, 2009, each month the Department
4 shall pay into the Capital Projects Fund an amount that is
5 equal to an amount estimated by the Department to represent 80%
6 of the net revenue realized for the preceding month from the
7 sale of candy, grooming and hygiene products, and soft drinks
8 that had been taxed at a rate of 1% prior to August 1, 2009 but
9 that is now taxed at 6.25%.

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

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

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

23 Subject to payment of amounts into the Build Illinois Fund
24 as provided in the preceding paragraph or in any amendment
25 thereto hereafter enacted, the following specified monthly
26 installment of the amount requested in the certificate of the

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

	Fiscal Year	Total Deposit
9		
10	1993	\$0
11	1994	53,000,000
12	1995	58,000,000
13	1996	61,000,000
14	1997	64,000,000
15	1998	68,000,000
16	1999	71,000,000
17	2000	75,000,000
18	2001	80,000,000
19	2002	93,000,000
20	2003	99,000,000
21	2004	103,000,000
22	2005	108,000,000
23	2006	113,000,000
24	2007	119,000,000
25	2008	126,000,000

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

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

23 Beginning July 20, 1993 and in each month of each fiscal
24 year thereafter, one-eighth of the amount requested in the
25 certificate of the Chairman of the Metropolitan Pier and
26 Exposition Authority for that fiscal year, less the amount

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

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

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

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

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

11 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

1 sales, if the retailers who are affected do not make written
2 objection to the Department to this arrangement.

3 (Source: P.A. 94-793, eff. 5-19-06; 94-1074, eff. 12-26-06.)

4 Section 915. The Service Use Tax Act is amended by changing
5 Sections 3-10 and 9 as follows:

6 (35 ILCS 110/3-10) (from Ch. 120, par. 439.33-10)

7 Sec. 3-10. Rate of tax. Unless otherwise provided in this
8 Section, the tax imposed by this Act is at the rate of 6.25% of
9 the selling price of tangible personal property transferred as
10 an incident to the sale of service, but, for the purpose of
11 computing this tax, in no event shall the selling price be less
12 than the cost price of the property to the serviceman.

13 Beginning on July 1, 2000 and through December 31, 2000,
14 with respect to motor fuel, as defined in Section 1.1 of the
15 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
16 the Use Tax Act, the tax is imposed at the rate of 1.25%.

17 With respect to gasohol, as defined in the Use Tax Act, the
18 tax imposed by this Act applies to (i) 70% of the selling price
19 of property transferred as an incident to the sale of service
20 on or after January 1, 1990, and before July 1, 2003, (ii) 80%
21 of the selling price of property transferred as an incident to
22 the sale of service on or after July 1, 2003 and on or before
23 December 31, 2013, and (iii) 100% of the selling price
24 thereafter. If, at any time, however, the tax under this Act on

1 sales of gasohol, as defined in the Use Tax Act, is imposed at
2 the rate of 1.25%, then the tax imposed by this Act applies to
3 100% of the proceeds of sales of gasohol made during that time.

4 With respect to majority blended ethanol fuel, as defined
5 in the Use Tax Act, the tax imposed by this Act does not apply
6 to the selling price of property transferred as an incident to
7 the sale of service on or after July 1, 2003 and on or before
8 December 31, 2013 but applies to 100% of the selling price
9 thereafter.

10 With respect to biodiesel blends, as defined in the Use Tax
11 Act, with no less than 1% and no more than 10% biodiesel, the
12 tax imposed by this Act applies to (i) 80% of the selling price
13 of property transferred as an incident to the sale of service
14 on or after July 1, 2003 and on or before December 31, 2013 and
15 (ii) 100% of the proceeds of the selling price thereafter. If,
16 at any time, however, the tax under this Act on sales of
17 biodiesel blends, as defined in the Use Tax Act, with no less
18 than 1% and no more than 10% biodiesel is imposed at the rate
19 of 1.25%, then the tax imposed by this Act applies to 100% of
20 the proceeds of sales of biodiesel blends with no less than 1%
21 and no more than 10% biodiesel made during that time.

22 With respect to 100% biodiesel, as defined in the Use Tax
23 Act, and biodiesel blends, as defined in the Use Tax Act, with
24 more than 10% but no more than 99% biodiesel, the tax imposed
25 by this Act does not apply to the proceeds of the selling price
26 of property transferred as an incident to the sale of service

1 on or after July 1, 2003 and on or before December 31, 2013 but
2 applies to 100% of the selling price thereafter.

3 At the election of any registered serviceman made for each
4 fiscal year, sales of service in which the aggregate annual
5 cost price of tangible personal property transferred as an
6 incident to the sales of service is less than 35%, or 75% in
7 the case of servicemen transferring prescription drugs or
8 servicemen engaged in graphic arts production, of the aggregate
9 annual total gross receipts from all sales of service, the tax
10 imposed by this Act shall be based on the serviceman's cost
11 price of the tangible personal property transferred as an
12 incident to the sale of those services.

13 The tax shall be imposed at the rate of 1% on food prepared
14 for immediate consumption and transferred incident to a sale of
15 service subject to this Act or the Service Occupation Tax Act
16 by an entity licensed under the Hospital Licensing Act, the
17 Nursing Home Care Act, or the Child Care Act of 1969. The tax
18 shall also be imposed at the rate of 1% on food for human
19 consumption that is to be consumed off the premises where it is
20 sold (other than alcoholic beverages, soft drinks, and food
21 that has been prepared for immediate consumption and is not
22 otherwise included in this paragraph) and prescription and
23 nonprescription medicines, drugs, medical appliances,
24 modifications to a motor vehicle for the purpose of rendering
25 it usable by a disabled person, and insulin, urine testing
26 materials, syringes, and needles used by diabetics, for human

1 use. For the purposes of this Section, until August 1, 2009:
2 the term "soft drinks" means any complete, finished,
3 ready-to-use, non-alcoholic drink, whether carbonated or not,
4 including but not limited to soda water, cola, fruit juice,
5 vegetable juice, carbonated water, and all other preparations
6 commonly known as soft drinks of whatever kind or description
7 that are contained in any closed or sealed bottle, can, carton,
8 or container, regardless of size; but "soft ~~Soft~~ drinks"
9 does not include coffee, tea, non-carbonated water, infant
10 formula, milk or milk products as defined in the Grade A
11 Pasteurized Milk and Milk Products Act, or drinks containing
12 50% or more natural fruit or vegetable juice.

13 Notwithstanding any other provisions of this Act,
14 beginning August 1, 2009, "soft drinks" mean non-alcoholic
15 beverages that contain natural or artificial sweeteners. "Soft
16 drinks" do not include beverages that contain milk or milk
17 products, soy, rice or similar milk substitutes, or greater
18 than 50% of vegetable or fruit juice by volume.

19 Notwithstanding any other provisions of this Act, "food for
20 human consumption that is to be consumed off the premises where
21 it is sold" includes all food sold through a vending machine,
22 except soft drinks, candy, and food products that are dispensed
23 hot from a vending machine, regardless of the location of the
24 vending machine.

25 Notwithstanding any other provisions of this Act,
26 beginning August 1, 2009, "food for human consumption that is

1 to be consumed off the premises where it is sold" does not
2 include candy. For purposes of this Section, "candy" means a
3 preparation of sugar, honey, or other natural or artificial
4 sweeteners in combination with chocolate, fruits, nuts or other
5 ingredients or flavorings in the form of bars, drops, or
6 pieces. "Candy" does not include any preparation that contains
7 flour or requires refrigeration.

8 Notwithstanding any other provisions of this Act,
9 beginning August 1, 2009, "nonprescription medicines and
10 drugs" does not include grooming and hygiene products. For
11 purposes of this Section, "grooming and hygiene products"
12 includes, but is not limited to, soaps and cleaning solutions,
13 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
14 lotions and screens, unless those products are available by
15 prescription only, regardless of whether the products meet the
16 definition of "over-the-counter-drugs". For the purposes of
17 this paragraph, "over-the-counter-drug" means a drug for human
18 use that contains a label that identifies the product as a drug
19 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"
20 label includes:

21 (A) A "Drug Facts" panel; or

22 (B) A statement of the "active ingredient(s)" with a
23 list of those ingredients contained in the compound,
24 substance or preparation.

25 If the property that is acquired from a serviceman is
26 acquired outside Illinois and used outside Illinois before

1 being brought to Illinois for use here and is taxable under
2 this Act, the "selling price" on which the tax is computed
3 shall be reduced by an amount that represents a reasonable
4 allowance for depreciation for the period of prior out-of-state
5 use.

6 (Source: P.A. 93-17, eff. 6-11-03.)

7 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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

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

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

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

11 1. The name of the seller;

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

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

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

20 5. The amount of tax due;

21 5-5. The signature of the taxpayer; and

22 6. Such other reasonable information as the Department
23 may require.

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

1 due on the return shall be deemed assessed.

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

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

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

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

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

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

1 If the serviceman is otherwise required to file a monthly
2 or quarterly return and if the serviceman's average monthly tax
3 liability to the Department does not exceed \$50, the Department
4 may authorize his returns to be filed on an annual basis, with
5 the return for a given year being due by January 20 of the
6 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 serviceman may file his return, in the
12 case of any serviceman who ceases to engage in a kind of
13 business which makes him responsible for filing returns under
14 this Act, such serviceman shall file a final return under this
15 Act with the Department not more than 1 month after
16 discontinuing such business.

17 Where a serviceman collects the tax with respect to the
18 selling price of property which he sells and the purchaser
19 thereafter returns such property and the serviceman refunds the
20 selling price thereof to the purchaser, such serviceman shall
21 also refund, to the purchaser, the tax so collected from the
22 purchaser. When filing his return for the period in which he
23 refunds such tax to the purchaser, the serviceman may deduct
24 the amount of the tax so refunded by him to the purchaser from
25 any other Service Use Tax, Service Occupation Tax, retailers'
26 occupation tax or use tax which such serviceman may be required

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

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

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

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

24 Beginning January 1, 1990, each month the Department shall
25 pay into the State and Local Tax Reform Fund, a special fund in
26 the State Treasury, the net revenue realized for the preceding

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

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

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

19 Beginning September 1, 2009, each month the Department
20 shall pay into the Capital Projects Fund an amount that is
21 equal to an amount estimated by the Department to represent 80%
22 of the net revenue realized for the preceding month from the
23 sale of candy, grooming and hygiene products, and soft drinks
24 that had been taxed at a rate of 1% prior to August 1, 2009 but
25 that is now taxed at 6.25%.

26 Of the remainder of the moneys received by the Department

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

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

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

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

25	Fiscal Year	Total Deposit
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1	1993	\$0
2	1994	53,000,000
3	1995	58,000,000
4	1996	61,000,000
5	1997	64,000,000
6	1998	68,000,000
7	1999	71,000,000
8	2000	75,000,000
9	2001	80,000,000
10	2002	93,000,000
11	2003	99,000,000
12	2004	103,000,000
13	2005	108,000,000
14	2006	113,000,000
15	2007	119,000,000
16	2008	126,000,000
17	2009	132,000,000
18	2010	139,000,000
19	2011	146,000,000
20	2012	153,000,000
21	2013	161,000,000
22	2014	170,000,000
23	2015	179,000,000
24	2016	189,000,000
25	2017	199,000,000
26	2018	210,000,000

1	2019	221,000,000
2	2020	233,000,000
3	2021	246,000,000
4	2022	260,000,000
5	2023 and	275,000,000

6 each fiscal year

7 thereafter that bonds

8 are outstanding under

9 Section 13.2 of the

10 Metropolitan Pier and

11 Exposition Authority Act,

12 but not after fiscal year 2042.

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

26 Subject to payment of amounts into the Build Illinois Fund

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

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

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

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

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

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

9 (Source: P.A. 94-793, eff. 5-19-06; 94-1074, eff. 12-26-06.)

10 Section 920. The Service Occupation Tax Act is amended by
11 changing Sections 3-10 and 9 as follows:

12 (35 ILCS 115/3-10) (from Ch. 120, par. 439.103-10)

13 Sec. 3-10. Rate of tax. Unless otherwise provided in this
14 Section, the tax imposed by this Act is at the rate of 6.25% of
15 the "selling price", as defined in Section 2 of the Service Use
16 Tax Act, of the tangible personal property. For the purpose of
17 computing this tax, in no event shall the "selling price" be
18 less than the cost price to the serviceman of the tangible
19 personal property transferred. The selling price of each item
20 of tangible personal property transferred as an incident of a
21 sale of service may be shown as a distinct and separate item on
22 the serviceman's billing to the service customer. If the
23 selling price is not so shown, the selling price of the
24 tangible personal property is deemed to be 50% of the

1 serviceman's entire billing to the service customer. When,
2 however, a serviceman contracts to design, develop, and produce
3 special order machinery or equipment, the tax imposed by this
4 Act shall be based on the serviceman's cost price of the
5 tangible personal property transferred incident to the
6 completion of the contract.

7 Beginning on July 1, 2000 and through December 31, 2000,
8 with respect to motor fuel, as defined in Section 1.1 of the
9 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
10 the Use Tax Act, the tax is imposed at the rate of 1.25%.

11 With respect to gasohol, as defined in the Use Tax Act, the
12 tax imposed by this Act shall apply to (i) 70% of the cost
13 price of property transferred as an incident to the sale of
14 service on or after January 1, 1990, and before July 1, 2003,
15 (ii) 80% of the selling price of property transferred as an
16 incident to the sale of service on or after July 1, 2003 and on
17 or before December 31, 2013, and (iii) 100% of the cost price
18 thereafter. If, at any time, however, the tax under this Act on
19 sales of gasohol, as defined in the Use Tax Act, is imposed at
20 the rate of 1.25%, then the tax imposed by this Act applies to
21 100% of the proceeds of sales of gasohol made during that time.

22 With respect to majority blended ethanol fuel, as defined
23 in the Use Tax Act, the tax imposed by this Act does not apply
24 to the selling price of property transferred as an incident to
25 the sale of service on or after July 1, 2003 and on or before
26 December 31, 2013 but applies to 100% of the selling price

1 thereafter.

2 With respect to biodiesel blends, as defined in the Use Tax
3 Act, with no less than 1% and no more than 10% biodiesel, the
4 tax imposed by this Act applies to (i) 80% of the selling price
5 of property transferred as an incident to the sale of service
6 on or after July 1, 2003 and on or before December 31, 2013 and
7 (ii) 100% of the proceeds of the selling price thereafter. If,
8 at any time, however, the tax under this Act on sales of
9 biodiesel blends, as defined in the Use Tax Act, with no less
10 than 1% and no more than 10% biodiesel is imposed at the rate
11 of 1.25%, then the tax imposed by this Act applies to 100% of
12 the proceeds of sales of biodiesel blends with no less than 1%
13 and no more than 10% biodiesel made during that time.

14 With respect to 100% biodiesel, as defined in the Use Tax
15 Act, and biodiesel blends, as defined in the Use Tax Act, with
16 more than 10% but no more than 99% biodiesel material, the tax
17 imposed by this Act does not apply to the proceeds of the
18 selling price of property transferred as an incident to the
19 sale of service on or after July 1, 2003 and on or before
20 December 31, 2013 but applies to 100% of the selling price
21 thereafter.

22 At the election of any registered serviceman made for each
23 fiscal year, sales of service in which the aggregate annual
24 cost price of tangible personal property transferred as an
25 incident to the sales of service is less than 35%, or 75% in
26 the case of servicemen transferring prescription drugs or

1 servicemen engaged in graphic arts production, of the aggregate
2 annual total gross receipts from all sales of service, the tax
3 imposed by this Act shall be based on the serviceman's cost
4 price of the tangible personal property transferred incident to
5 the sale of those services.

6 The tax shall be imposed at the rate of 1% on food prepared
7 for immediate consumption and transferred incident to a sale of
8 service subject to this Act or the Service Occupation Tax Act
9 by an entity licensed under the Hospital Licensing Act, the
10 Nursing Home Care Act, or the Child Care Act of 1969. The tax
11 shall also be imposed at the rate of 1% on food for human
12 consumption that is to be consumed off the premises where it is
13 sold (other than alcoholic beverages, soft drinks, and food
14 that has been prepared for immediate consumption and is not
15 otherwise included in this paragraph) and prescription and
16 nonprescription medicines, drugs, medical appliances,
17 modifications to a motor vehicle for the purpose of rendering
18 it usable by a disabled person, and insulin, urine testing
19 materials, syringes, and needles used by diabetics, for human
20 use. For the purposes of this Section, until August 1, 2009:
21 the term "soft drinks" means any complete, finished,
22 ready-to-use, non-alcoholic drink, whether carbonated or not,
23 including but not limited to soda water, cola, fruit juice,
24 vegetable juice, carbonated water, and all other preparations
25 commonly known as soft drinks of whatever kind or description
26 that are contained in any closed or sealed can, carton, or

1 container, regardless of size; but "soft ~~." "Soft~~ drinks" does
2 not include coffee, tea, non-carbonated water, infant formula,
3 milk or milk products as defined in the Grade A Pasteurized
4 Milk and Milk Products Act, or drinks containing 50% or more
5 natural fruit or vegetable juice.

6 Notwithstanding any other provisions of this Act,
7 beginning August 1, 2009, "soft drinks" mean non-alcoholic
8 beverages that contain natural or artificial sweeteners. "Soft
9 drinks" do not include beverages that contain milk or milk
10 products, soy, rice or similar milk substitutes, or greater
11 than 50% of vegetable or fruit juice by volume.

12 Notwithstanding any other provisions of this Act, "food for
13 human consumption that is to be consumed off the premises where
14 it is sold" includes all food sold through a vending machine,
15 except soft drinks, candy, and food products that are dispensed
16 hot from a vending machine, regardless of the location of the
17 vending machine.

18 Notwithstanding any other provisions of this Act,
19 beginning August 1, 2009, "food for human consumption that is
20 to be consumed off the premises where it is sold" does not
21 include candy. For purposes of this Section, "candy" means a
22 preparation of sugar, honey, or other natural or artificial
23 sweeteners in combination with chocolate, fruits, nuts or other
24 ingredients or flavorings in the form of bars, drops, or
25 pieces. "Candy" does not include any preparation that contains
26 flour or requires refrigeration.

1 Notwithstanding any other provisions of this Act,
2 beginning August 1, 2009, "nonprescription medicines and
3 drugs" does not include grooming and hygiene products. For
4 purposes of this Section, "grooming and hygiene products"
5 includes, but is not limited to, soaps and cleaning solutions,
6 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
7 lotions and screens, unless those products are available by
8 prescription only, regardless of whether the products meet the
9 definition of "over-the-counter-drugs". For the purposes of
10 this paragraph, "over-the-counter-drug" means a drug for human
11 use that contains a label that identifies the product as a drug
12 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"
13 label includes:

14 (A) A "Drug Facts" panel; or

15 (B) A statement of the "active ingredient(s)" with a
16 list of those ingredients contained in the compound,
17 substance or preparation.

18 (Source: P.A. 93-17, eff. 6-11-03.)

19 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

20 Sec. 9. Each serviceman required or authorized to collect
21 the tax herein imposed shall pay to the Department the amount
22 of such tax at the time when he is required to file his return
23 for the period during which such tax was collectible, less a
24 discount of 2.1% prior to January 1, 1990, and 1.75% on and
25 after January 1, 1990, or \$5 per calendar year, whichever is

1 greater, which is allowed to reimburse the serviceman for
2 expenses incurred in collecting the tax, keeping records,
3 preparing and filing returns, remitting the tax and supplying
4 data to the Department on request.

5 Where such tangible personal property is sold under a
6 conditional sales contract, or under any other form of sale
7 wherein the payment of the principal sum, or a part thereof, is
8 extended beyond the close of the period for which the return is
9 filed, the serviceman, in collecting the tax may collect, for
10 each tax return period, only the tax applicable to the part of
11 the selling price actually received during such tax return
12 period.

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

20 The Department may require returns to be filed on a
21 quarterly basis. If so required, a return for each calendar
22 quarter shall be filed on or before the twentieth day of the
23 calendar month following the end of such calendar quarter. The
24 taxpayer shall also file a return with the Department for each
25 of the first two months of each calendar quarter, on or before
26 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 business as a serviceman in this State;
- 4 3. The total amount of taxable receipts received by him
5 during the preceding calendar month, including receipts
6 from charge and time sales, but less all deductions allowed
7 by law;
- 8 4. The amount of credit provided in Section 2d of this
9 Act;
- 10 5. The amount of tax due;
- 11 5-5. The signature of the taxpayer; and
- 12 6. Such other reasonable information as the Department
13 may require.

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

18 Prior to October 1, 2003, and on and after September 1,
19 2004 a serviceman may accept a Manufacturer's Purchase Credit
20 certification from a purchaser in satisfaction of Service Use
21 Tax as provided in Section 3-70 of the Service Use Tax Act if
22 the purchaser provides the appropriate documentation as
23 required by Section 3-70 of the Service Use Tax Act. A
24 Manufacturer's Purchase Credit certification, accepted prior
25 to October 1, 2003 or on or after September 1, 2004 by a
26 serviceman as provided in Section 3-70 of the Service Use Tax

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

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

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

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

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

11 Beginning October 1, 1993, a taxpayer who has an average
12 monthly tax liability of \$150,000 or more shall make all
13 payments required by rules of the Department by electronic
14 funds transfer. Beginning October 1, 1994, a taxpayer who has
15 an average monthly tax liability of \$100,000 or more shall make
16 all payments required by rules of the Department by electronic
17 funds transfer. Beginning October 1, 1995, a taxpayer who has
18 an average monthly tax liability of \$50,000 or more shall make
19 all payments required by rules of the Department by electronic
20 funds transfer. Beginning October 1, 2000, a taxpayer who has
21 an annual tax liability of \$200,000 or more shall make all
22 payments required by rules of the Department by electronic
23 funds transfer. The term "annual tax liability" shall be the
24 sum of the taxpayer's liabilities under this Act, and under all
25 other State and local occupation and use tax laws administered
26 by the Department, for the immediately preceding calendar year.

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

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

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

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

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

25 Where a serviceman collects the tax with respect to the
26 selling price of tangible personal property which he sells and

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

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

23 Where the serviceman has more than one business registered
24 with the Department under separate registrations hereunder,
25 such serviceman shall file separate returns for each registered
26 business.

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

10 Beginning January 1, 1990, each month the Department shall
11 pay into the County and Mass Transit District Fund 4% of the
12 revenue realized for the preceding month from the 6.25% general
13 rate.

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

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

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

26 Beginning September 1, 2009, each month the Department

1 shall pay into the Capital Projects Fund an amount that is
2 equal to an amount estimated by the Department to represent 80%
3 of the net revenue realized for the preceding month from the
4 sale of candy, grooming and hygiene products, and soft drinks
5 that had been taxed at a rate of 1% prior to August 1, 2009 but
6 that is now taxed at 6.25%.

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

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

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

20 Subject to payment of amounts into the Build Illinois Fund
21 as provided in the preceding paragraph or in any amendment
22 thereto hereafter enacted, the following specified monthly
23 installment of the amount requested in the certificate of the
24 Chairman of the Metropolitan Pier and Exposition Authority
25 provided under Section 8.25f of the State Finance Act, but not
26 in excess of the sums designated as "Total Deposit", shall be

1 deposited in the aggregate from collections under Section 9 of
2 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
3 9 of the Service Occupation Tax Act, and Section 3 of the
4 Retailers' Occupation Tax Act into the McCormick Place
5 Expansion Project Fund in the specified fiscal years.

6	Fiscal Year	Total Deposit
7	1993	\$0
8	1994	53,000,000
9	1995	58,000,000
10	1996	61,000,000
11	1997	64,000,000
12	1998	68,000,000
13	1999	71,000,000
14	2000	75,000,000
15	2001	80,000,000
16	2002	93,000,000
17	2003	99,000,000
18	2004	103,000,000
19	2005	108,000,000
20	2006	113,000,000
21	2007	119,000,000
22	2008	126,000,000
23	2009	132,000,000
24	2010	139,000,000
25	2011	146,000,000

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

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

20 Beginning July 20, 1993 and in each month of each fiscal
21 year thereafter, one-eighth of the amount requested in the
22 certificate of the Chairman of the Metropolitan Pier and
23 Exposition Authority for that fiscal year, less the amount
24 deposited into the McCormick Place Expansion Project Fund by
25 the State Treasurer in the respective month under subsection
26 (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

1 Civil Administrative Code of Illinois.

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

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

1 provided for in this Section.

2 If the annual information return required by this Section
3 is not filed when and as required, the taxpayer shall be liable
4 as follows:

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

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

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

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

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

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

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

20 (Source: P.A. 93-24, eff. 6-20-03; 93-840, eff. 7-30-04;
21 94-1074, eff. 12-26-06.)

22 Section 925. The Retailers' Occupation Tax Act is amended
23 by changing Sections 2-10 and 3 as follows:

24 (35 ILCS 120/2-10) (from Ch. 120, par. 441-10)

1 Sec. 2-10. Rate of tax. Unless otherwise provided in this
2 Section, the tax imposed by this Act is at the rate of 6.25% of
3 gross receipts from sales of tangible personal property made in
4 the course of business.

5 Beginning on July 1, 2000 and through December 31, 2000,
6 with respect to motor fuel, as defined in Section 1.1 of the
7 Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of
8 the Use Tax Act, the tax is imposed at the rate of 1.25%.

9 Within 14 days after the effective date of this amendatory
10 Act of the 91st General Assembly, each retailer of motor fuel
11 and gasohol shall cause the following notice to be posted in a
12 prominently visible place on each retail dispensing device that
13 is used to dispense motor fuel or gasohol in the State of
14 Illinois: "As of July 1, 2000, the State of Illinois has
15 eliminated the State's share of sales tax on motor fuel and
16 gasohol through December 31, 2000. The price on this pump
17 should reflect the elimination of the tax." The notice shall be
18 printed in bold print on a sign that is no smaller than 4
19 inches by 8 inches. The sign shall be clearly visible to
20 customers. Any retailer who fails to post or maintain a
21 required sign through December 31, 2000 is guilty of a petty
22 offense for which the fine shall be \$500 per day per each
23 retail premises where a violation occurs.

24 With respect to gasohol, as defined in the Use Tax Act, the
25 tax imposed by this Act applies to (i) 70% of the proceeds of
26 sales made on or after January 1, 1990, and before July 1,

1 2003, (ii) 80% of the proceeds of sales made on or after July
2 1, 2003 and on or before December 31, 2013, and (iii) 100% of
3 the proceeds of sales made thereafter. If, at any time,
4 however, the tax under this Act on sales of gasohol, as defined
5 in the Use Tax Act, is imposed at the rate of 1.25%, then the
6 tax imposed by this Act applies to 100% of the proceeds of
7 sales of gasohol made during that time.

8 With respect to majority blended ethanol fuel, as defined
9 in the Use Tax Act, the tax imposed by this Act does not apply
10 to the proceeds of sales made on or after July 1, 2003 and on or
11 before December 31, 2013 but applies to 100% of the proceeds of
12 sales made thereafter.

13 With respect to biodiesel blends, as defined in the Use Tax
14 Act, with no less than 1% and no more than 10% biodiesel, the
15 tax imposed by this Act applies to (i) 80% of the proceeds of
16 sales made on or after July 1, 2003 and on or before December
17 31, 2013 and (ii) 100% of the proceeds of sales made
18 thereafter. If, at any time, however, the tax under this Act on
19 sales of biodiesel blends, as defined in the Use Tax Act, with
20 no less than 1% and no more than 10% biodiesel is imposed at
21 the rate of 1.25%, then the tax imposed by this Act applies to
22 100% of the proceeds of sales of biodiesel blends with no less
23 than 1% and no more than 10% biodiesel made during that time.

24 With respect to 100% biodiesel, as defined in the Use Tax
25 Act, and biodiesel blends, as defined in the Use Tax Act, with
26 more than 10% but no more than 99% biodiesel, the tax imposed

1 by this Act does not apply to the proceeds of sales made on or
2 after July 1, 2003 and on or before December 31, 2013 but
3 applies to 100% of the proceeds of sales made thereafter.

4 With respect to food for human consumption that is to be
5 consumed off the premises where it is sold (other than
6 alcoholic beverages, soft drinks, and food that has been
7 prepared for immediate consumption) and prescription and
8 nonprescription medicines, drugs, medical appliances,
9 modifications to a motor vehicle for the purpose of rendering
10 it usable by a disabled person, and insulin, urine testing
11 materials, syringes, and needles used by diabetics, for human
12 use, the tax is imposed at the rate of 1%. For the purposes of
13 this Section, until August 1, 2009: the term "soft drinks"
14 means any complete, finished, ready-to-use, non-alcoholic
15 drink, whether carbonated or not, including but not limited to
16 soda water, cola, fruit juice, vegetable juice, carbonated
17 water, and all other preparations commonly known as soft drinks
18 of whatever kind or description that are contained in any
19 closed or sealed bottle, can, carton, or container, regardless
20 of size; but "soft ~~."Soft~~ drinks" does not include coffee,
21 tea, non-carbonated water, infant formula, milk or milk
22 products as defined in the Grade A Pasteurized Milk and Milk
23 Products Act, or drinks containing 50% or more natural fruit or
24 vegetable juice.

25 Notwithstanding any other provisions of this Act,
26 beginning August 1, 2009, "soft drinks" mean non-alcoholic

1 beverages that contain natural or artificial sweeteners. "Soft
2 drinks" do not include beverages that contain milk or milk
3 products, soy, rice or similar milk substitutes, or greater
4 than 50% of vegetable or fruit juice by volume.

5 Notwithstanding any other provisions of this Act, "food for
6 human consumption that is to be consumed off the premises where
7 it is sold" includes all food sold through a vending machine,
8 except soft drinks, candy, and food products that are dispensed
9 hot from a vending machine, regardless of the location of the
10 vending machine.

11 Notwithstanding any other provisions of this Act,
12 beginning August 1, 2009, "food for human consumption that is
13 to be consumed off the premises where it is sold" does not
14 include candy. For purposes of this Section, "candy" means a
15 preparation of sugar, honey, or other natural or artificial
16 sweeteners in combination with chocolate, fruits, nuts or other
17 ingredients or flavorings in the form of bars, drops, or
18 pieces. "Candy" does not include any preparation that contains
19 flour or requires refrigeration.

20 Notwithstanding any other provisions of this Act,
21 beginning August 1, 2009, "nonprescription medicines and
22 drugs" does not include grooming and hygiene products. For
23 purposes of this Section, "grooming and hygiene products"
24 includes, but is not limited to, soaps and cleaning solutions,
25 shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
26 lotions and screens, unless those products are available by

1 prescription only, regardless of whether the products meet the
2 definition of "over-the-counter-drugs". For the purposes of
3 this paragraph, "over-the-counter-drug" means a drug for human
4 use that contains a label that identifies the product as a drug
5 as required by 21 C.F.R. § 201.66. The "over-the-counter-drug"
6 label includes:

7 (A) A "Drug Facts" panel; or

8 (B) A statement of the "active ingredient(s)" with a
9 list of those ingredients contained in the compound,
10 substance or preparation.

11 (Source: P.A. 93-17, eff. 6-11-03.)

12 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

18 1. The name of the seller;

19 2. His residence address and the address of his
20 principal place of business and the address of the
21 principal place of business (if that is a different
22 address) from which he engages in the business of selling
23 tangible personal property at retail in this State;

24 3. Total amount of receipts received by him during the
25 preceding calendar month or quarter, as the case may be,

1 from sales of tangible personal property, and from services
2 furnished, by him during such preceding calendar month or
3 quarter;

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

9 5. Deductions allowed by law;

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

13 7. The amount of credit provided in Section 2d of this
14 Act;

15 8. The amount of tax due;

16 9. The signature of the taxpayer; and

17 10. Such other reasonable information as the
18 Department may require.

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

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

26 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

1 the twentieth day of the following calendar month, stating:

2 1. The name of the seller;

3 2. The address of the principal place of business from
4 which he engages in the business of selling tangible
5 personal property at retail in this State;

6 3. The total amount of taxable receipts received by him
7 during the preceding calendar month from sales of tangible
8 personal property by him during such preceding calendar
9 month, including receipts from charge and time sales, but
10 less all deductions allowed by law;

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

13 5. The amount of tax due; and

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

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

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

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

1 distributor, or manufacturer shall furnish the sales
2 information by personal delivery or by mail. For purposes of
3 this paragraph, the term "electronic means" includes, but is
4 not limited to, the use of a secure Internet website, e-mail,
5 or facsimile.

6 If a total amount of less than \$1 is payable, refundable or
7 creditable, such amount shall be disregarded if it is less than
8 50 cents and shall be increased to \$1 if it is 50 cents or more.

9 Beginning October 1, 1993, a taxpayer who has an average
10 monthly tax liability of \$150,000 or more shall make all
11 payments required by rules of the Department by electronic
12 funds transfer. Beginning October 1, 1994, a taxpayer who has
13 an average monthly tax liability of \$100,000 or more shall make
14 all payments required by rules of the Department by electronic
15 funds transfer. Beginning October 1, 1995, a taxpayer who has
16 an average monthly tax liability of \$50,000 or more shall make
17 all payments required by rules of the Department by electronic
18 funds transfer. Beginning October 1, 2000, a taxpayer who has
19 an annual tax liability of \$200,000 or more shall make all
20 payments required by rules of the Department by electronic
21 funds transfer. The term "annual tax liability" shall be the
22 sum of the taxpayer's liabilities under this Act, and under all
23 other State and local occupation and use tax laws administered
24 by the Department, for the immediately preceding calendar year.
25 The term "average monthly tax liability" shall be the sum of
26 the taxpayer's liabilities under this Act, and under all other

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

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

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

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

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

23 Any amount which is required to be shown or reported on any
24 return or other document under this Act shall, if such amount
25 is not a whole-dollar amount, be increased to the nearest
26 whole-dollar amount in any case where the fractional part of a

1 dollar is 50 cents or more, and decreased to the nearest
2 whole-dollar amount where the fractional part of a dollar is
3 less than 50 cents.

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

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

21 Such quarter annual and annual returns, as to form and
22 substance, shall be subject to the same requirements as monthly
23 returns.

24 Notwithstanding any other provision in this Act concerning
25 the time within which a retailer may file his return, in the
26 case of any retailer who ceases to engage in a kind of business

1 which makes him responsible for filing returns under this Act,
2 such retailer shall file a final return under this Act with the
3 Department not more than one month after discontinuing such
4 business.

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

10 In addition, with respect to motor vehicles, watercraft,
11 aircraft, and trailers that are required to be registered with
12 an agency of this State, every retailer selling this kind of
13 tangible personal property shall file, with the Department,
14 upon a form to be prescribed and supplied by the Department, a
15 separate return for each such item of tangible personal
16 property which the retailer sells, except that if, in the same
17 transaction, (i) a retailer of aircraft, watercraft, motor
18 vehicles or trailers transfers more than one aircraft,
19 watercraft, motor vehicle or trailer to another aircraft,
20 watercraft, motor vehicle retailer or trailer retailer for the
21 purpose of resale or (ii) a retailer of aircraft, watercraft,
22 motor vehicles, or trailers transfers more than one aircraft,
23 watercraft, motor vehicle, or trailer to a purchaser for use as
24 a qualifying rolling stock as provided in Section 2-5 of this
25 Act, then that seller may report the transfer of all aircraft,
26 watercraft, motor vehicles or trailers involved in that

1 transaction to the Department on the same uniform
2 invoice-transaction reporting return form. For purposes of
3 this Section, "watercraft" means a Class 2, Class 3, or Class 4
4 watercraft as defined in Section 3-2 of the Boat Registration
5 and Safety Act, a personal watercraft, or any boat equipped
6 with an inboard motor.

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

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 1 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

1 tax due from the retailer with respect to such transaction; the
2 amount of tax collected from the purchaser by the retailer on
3 such transaction (or satisfactory evidence that such tax is not
4 due in that particular instance, if that is claimed to be the
5 fact); the place and date of the sale; a sufficient
6 identification of the property sold; such other information as
7 is required in Section 5-402 of The Illinois Vehicle Code, and
8 such other information as the Department may reasonably
9 require.

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

26 Such transaction reporting return shall be filed not later

1 than 20 days after the day of delivery of the item that is
2 being sold, but may be filed by the retailer at any time sooner
3 than that if he chooses to do so. The transaction reporting
4 return and tax remittance or proof of exemption from the
5 Illinois use tax may be transmitted to the Department by way of
6 the State agency with which, or State officer with whom the
7 tangible personal property must be titled or registered (if
8 titling or registration is required) if the Department and such
9 agency or State officer determine that this procedure will
10 expedite the processing of applications for title or
11 registration.

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

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

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

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

25 Refunds made by the seller during the preceding return
26 period to purchasers, on account of tangible personal property

1 returned to the seller, shall be allowed as a deduction under
2 subdivision 5 of his monthly or quarterly return, as the case
3 may be, in case the seller had theretofore included the
4 receipts from the sale of such tangible personal property in a
5 return filed by him and had paid the tax imposed by this Act
6 with respect to such receipts.

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

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

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

1 transaction basis, as provided in this Section, such discount
2 shall be taken with each such tax remittance instead of when
3 such retailer files his periodic return.

4 Before October 1, 2000, if the taxpayer's average monthly
5 tax liability to the Department under this Act, the Use Tax
6 Act, the Service Occupation Tax Act, and the Service Use Tax
7 Act, excluding any liability for prepaid sales tax to be
8 remitted in accordance with Section 2d of this Act, was \$10,000
9 or more during the preceding 4 complete calendar quarters, he
10 shall file a return with the Department each month by the 20th
11 day of the month next following the month during which such tax
12 liability is incurred and shall make payments to the Department
13 on or before the 7th, 15th, 22nd and last day of the month
14 during which such liability is incurred. On and after October
15 1, 2000, if the taxpayer's average monthly tax liability to the
16 Department under this Act, the Use Tax Act, the Service
17 Occupation Tax Act, and the Service Use Tax Act, excluding any
18 liability for prepaid sales tax to be remitted in accordance
19 with Section 2d of this Act, was \$20,000 or more during the
20 preceding 4 complete calendar quarters, he shall file a return
21 with the Department each month by the 20th day of the month
22 next following the month during which such tax liability is
23 incurred and shall make payment to the Department on or before
24 the 7th, 15th, 22nd and last day of the month during which such
25 liability is incurred. If the month during which such tax
26 liability is incurred began prior to January 1, 1985, each

1 payment shall be in an amount equal to 1/4 of the taxpayer's
2 actual liability for the month or an amount set by the
3 Department not to exceed 1/4 of the average monthly liability
4 of the taxpayer to the Department for the preceding 4 complete
5 calendar quarters (excluding the month of highest liability and
6 the month of lowest liability in such 4 quarter period). If the
7 month during which such tax liability is incurred begins on or
8 after January 1, 1985 and prior to January 1, 1987, each
9 payment shall be in an amount equal to 22.5% of the taxpayer's
10 actual liability for the month or 27.5% of the taxpayer's
11 liability for the same calendar month of the preceding year. If
12 the month during which such tax liability is incurred begins on
13 or after January 1, 1987 and prior to January 1, 1988, each
14 payment shall be in an amount equal to 22.5% of the taxpayer's
15 actual liability for the month or 26.25% of the taxpayer's
16 liability for the same calendar month of the preceding year. If
17 the month during which such tax liability is incurred begins on
18 or after January 1, 1988, and prior to January 1, 1989, or
19 begins on or after January 1, 1996, each payment shall be in an
20 amount equal to 22.5% of the taxpayer's actual liability for
21 the month or 25% of the taxpayer's liability for the same
22 calendar month of the preceding year. If the month during which
23 such tax liability is incurred begins on or after January 1,
24 1989, and prior to January 1, 1996, each payment shall be in an
25 amount equal to 22.5% of the taxpayer's actual liability for
26 the month or 25% of the taxpayer's liability for the same

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

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

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

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

11 The provisions of this paragraph apply on and after October
12 1, 2001. Without regard to whether a taxpayer is required to
13 make quarter monthly payments as specified above, any taxpayer
14 who is required by Section 2d of this Act to collect and remit
15 prepaid taxes and has collected prepaid taxes that average in
16 excess of \$20,000 per month during the preceding 4 complete
17 calendar quarters shall file a return with the Department as
18 required by Section 2f and shall make payments to the
19 Department on or before the 7th, 15th, 22nd and last day of the
20 month during which the liability is incurred. Each payment
21 shall be in an amount equal to 22.5% of the taxpayer's actual
22 liability for the month or 25% of the taxpayer's liability for
23 the same calendar month of the preceding year. The amount of
24 the quarter monthly payments shall be credited against the
25 final tax liability of the taxpayer's return for that month
26 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

1 subsequently to be remitted to the Department under this Act,
2 the Use Tax Act, the Service Occupation Tax Act or the Service
3 Use Tax Act, in accordance with reasonable rules and
4 regulations prescribed by the Department. If the Department
5 subsequently determined that all or any part of the credit
6 taken was not actually due to the taxpayer, the taxpayer's 2.1%
7 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%
8 of the difference between the credit taken and that actually
9 due, and that taxpayer shall be liable for penalties and
10 interest on such difference.

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

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

26 Beginning January 1, 1990, each month the Department shall

1 pay into the County and Mass Transit District Fund, a special
2 fund in the State treasury which is hereby created, 4% of the
3 net revenue realized for the preceding month from the 6.25%
4 general rate.

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

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

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

17 Beginning September 1, 2009, each month the Department
18 shall pay into the Capital Projects Fund an amount that is
19 equal to an amount estimated by the Department to represent 80%
20 of the net revenue realized for the preceding month from the
21 sale of candy, grooming and hygiene products, and soft drinks
22 that had been taxed at a rate of 1% prior to August 1, 2009 but
23 that is now taxed at 6.25%.

24 Of the remainder of the moneys received by the Department
25 pursuant to this Act, (a) 1.75% thereof shall be paid into the
26 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on

1 and after July 1, 1989, 3.8% thereof shall be paid into the
2 Build Illinois Fund; provided, however, that if in any fiscal
3 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
4 may be, of the moneys received by the Department and required
5 to be paid into the Build Illinois Fund pursuant to this Act,
6 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
7 Act, and Section 9 of the Service Occupation Tax Act, such Acts
8 being hereinafter called the "Tax Acts" and such aggregate of
9 2.2% or 3.8%, as the case may be, of moneys being hereinafter
10 called the "Tax Act Amount", and (2) the amount transferred to
11 the Build Illinois Fund from the State and Local Sales Tax
12 Reform Fund shall be less than the Annual Specified Amount (as
13 hereinafter defined), an amount equal to the difference shall
14 be immediately paid into the Build Illinois Fund from other
15 moneys received by the Department pursuant to the Tax Acts; the
16 "Annual Specified Amount" means the amounts specified below for
17 fiscal years 1986 through 1993:

18	Fiscal Year	Annual Specified Amount
19	1986	\$54,800,000
20	1987	\$76,650,000
21	1988	\$80,480,000
22	1989	\$88,510,000
23	1990	\$115,330,000
24	1991	\$145,470,000
25	1992	\$182,730,000
26	1993	\$206,520,000;

1 and means the Certified Annual Debt Service Requirement (as
2 defined in Section 13 of the Build Illinois Bond Act) or the
3 Tax Act Amount, whichever is greater, for fiscal year 1994 and
4 each fiscal year thereafter; and further provided, that if on
5 the last business day of any month the sum of (1) the Tax Act
6 Amount required to be deposited into the Build Illinois Bond
7 Account in the Build Illinois Fund during such month and (2)
8 the amount transferred to the Build Illinois Fund from the
9 State and Local Sales Tax Reform Fund shall have been less than
10 1/12 of the Annual Specified Amount, an amount equal to the
11 difference shall be immediately paid into the Build Illinois
12 Fund from other moneys received by the Department pursuant to
13 the Tax Acts; and, further provided, that in no event shall the
14 payments required under the preceding proviso result in
15 aggregate payments into the Build Illinois Fund pursuant to
16 this clause (b) for any fiscal year in excess of the greater of
17 (i) the Tax Act Amount or (ii) the Annual Specified Amount for
18 such fiscal year. The amounts payable into the Build Illinois
19 Fund under clause (b) of the first sentence in this paragraph
20 shall be payable only until such time as the aggregate amount
21 on deposit under each trust indenture securing Bonds issued and
22 outstanding pursuant to the Build Illinois Bond Act is
23 sufficient, taking into account any future investment income,
24 to fully provide, in accordance with such indenture, for the
25 defeasance of or the payment of the principal of, premium, if
26 any, and interest on the Bonds secured by such indenture and on

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

24 Subject to payment of amounts into the Build Illinois Fund
25 as provided in the preceding paragraph or in any amendment
26 thereto hereafter enacted, the following specified monthly

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

	Fiscal Year	Total Deposit
10		
11	1993	\$0
12	1994	53,000,000
13	1995	58,000,000
14	1996	61,000,000
15	1997	64,000,000
16	1998	68,000,000
17	1999	71,000,000
18	2000	75,000,000
19	2001	80,000,000
20	2002	93,000,000
21	2003	99,000,000
22	2004	103,000,000
23	2005	108,000,000
24	2006	113,000,000
25	2007	119,000,000

1	2008	126,000,000
2	2009	132,000,000
3	2010	139,000,000
4	2011	146,000,000
5	2012	153,000,000
6	2013	161,000,000
7	2014	170,000,000
8	2015	179,000,000
9	2016	189,000,000
10	2017	199,000,000
11	2018	210,000,000
12	2019	221,000,000
13	2020	233,000,000
14	2021	246,000,000
15	2022	260,000,000
16	2023 and	275,000,000

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

24 Beginning July 20, 1993 and in each month of each fiscal
25 year thereafter, one-eighth of the amount requested in the
26 certificate of the Chairman of the Metropolitan Pier and

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

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

19 Subject to payment of amounts into the Build Illinois Fund
20 and the McCormick Place Expansion Project Fund pursuant to the
21 preceding paragraphs or in any amendments thereto hereafter
22 enacted, beginning with the receipt of the first report of
23 taxes paid by an eligible business and continuing for a 25-year
24 period, the Department shall each month pay into the Energy
25 Infrastructure Fund 80% of the net revenue realized from the
26 6.25% general rate on the selling price of Illinois-mined coal

1 that was sold to an eligible business. For purposes of this
2 paragraph, the term "eligible business" means a new electric
3 generating facility certified pursuant to Section 605-332 of
4 the Department of Commerce and Economic Opportunity Law of the
5 Civil Administrative Code of Illinois.

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

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

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

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

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

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

22 The chief executive officer, proprietor, owner or highest
23 ranking manager shall sign the annual return to certify the
24 accuracy of the information contained therein. Any person who
25 willfully signs the annual return containing false or
26 inaccurate information shall be guilty of perjury and punished

1 accordingly. The annual return form prescribed by the
2 Department shall include a warning that the person signing the
3 return may be liable for perjury.

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

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

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

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

26 Any person who promotes, organizes, provides retail

1 selling space for concessionaires or other types of sellers at
2 the Illinois State Fair, DuQuoin State Fair, county fairs,
3 local fairs, art shows, flea markets and similar exhibitions or
4 events, including any transient merchant as defined by Section
5 2 of the Transient Merchant Act of 1987, is required to file a
6 report with the Department providing the name of the merchant's
7 business, the name of the person or persons engaged in
8 merchant's business, the permanent address and Illinois
9 Retailers Occupation Tax Registration Number of the merchant,
10 the dates and location of the event and other reasonable
11 information that the Department may require. The report must be
12 filed not later than the 20th day of the month next following
13 the month during which the event with retail sales was held.
14 Any person who fails to file a report required by this Section
15 commits a business offense and is subject to a fine not to
16 exceed \$250.

17 Any person engaged in the business of selling tangible
18 personal property at retail as a concessionaire or other type
19 of seller at the Illinois State Fair, county fairs, art shows,
20 flea markets and similar exhibitions or events, or any
21 transient merchants, as defined by Section 2 of the Transient
22 Merchant Act of 1987, may be required to make a daily report of
23 the amount of such sales to the Department and to make a daily
24 payment of the full amount of tax due. The Department shall
25 impose this requirement when it finds that there is a
26 significant risk of loss of revenue to the State at such an

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

11 (Source: P.A. 94-1074, eff. 12-26-06; 95-331, eff. 8-21-07.)

12 Section 930. The Motor Fuel Tax Law is amended by changing
13 Section 8 as follows:

14 (35 ILCS 505/8) (from Ch. 120, par. 424)

15 Sec. 8. Except as provided in Section 8a, subdivision
16 (h) (1) of Section 12a, Section 13a.6, and items 13, 14, 15, and
17 16 of Section 15, all money received by the Department under
18 this Act, including payments made to the Department by member
19 jurisdictions participating in the International Fuel Tax
20 Agreement, shall be deposited in a special fund in the State
21 treasury, to be known as the "Motor Fuel Tax Fund", and shall
22 be used as follows:

23 (a) 2 1/2 cents per gallon of the tax collected on special
24 fuel under paragraph (b) of Section 2 and Section 13a of this

1 Act shall be transferred to the State Construction Account Fund
2 in the State Treasury;

3 (b) \$420,000 shall be transferred each month to the State
4 Boating Act Fund to be used by the Department of Natural
5 Resources for the purposes specified in Article X of the Boat
6 Registration and Safety Act;

7 (c) \$3,500,000 ~~\$2,250,000~~ shall be transferred each month
8 to the Grade Crossing Protection Fund to be used as follows:
9 not less than \$12,000,000 ~~\$6,000,000~~ each fiscal year shall be
10 used for the construction or reconstruction of rail highway
11 grade separation structures; \$2,250,000 in fiscal years 2004
12 through 2009 and \$3,000,000 in fiscal year 2010 ~~year 2004~~ and
13 each fiscal year thereafter shall be transferred to the
14 Transportation Regulatory Fund and shall be accounted for as
15 part of the rail carrier portion of such funds and shall be
16 used to pay the cost of administration of the Illinois Commerce
17 Commission's railroad safety program in connection with its
18 duties under subsection (3) of Section 18c-7401 of the Illinois
19 Vehicle Code, with the remainder to be used by the Department
20 of Transportation upon order of the Illinois Commerce
21 Commission, to pay that part of the cost apportioned by such
22 Commission to the State to cover the interest of the public in
23 the use of highways, roads, streets, or pedestrian walkways in
24 the county highway system, township and district road system,
25 or municipal street system as defined in the Illinois Highway
26 Code, as the same may from time to time be amended, for

1 separation of grades, for installation, construction or
2 reconstruction of crossing protection or reconstruction,
3 alteration, relocation including construction or improvement
4 of any existing highway necessary for access to property or
5 improvement of any grade crossing and grade crossing surface
6 including the necessary highway approaches thereto of any
7 railroad across the highway or public road, or for the
8 installation, construction, reconstruction, or maintenance of
9 a pedestrian walkway over or under a railroad right-of-way, as
10 provided for in and in accordance with Section 18c-7401 of the
11 Illinois Vehicle Code. The Commission may order up to
12 \$2,000,000 per year in Grade Crossing Protection Fund moneys
13 for the improvement of grade crossing surfaces and up to
14 \$300,000 per year for the maintenance and renewal of 4-quadrant
15 gate vehicle detection systems located at non-high speed rail
16 grade crossings. The Commission shall not order more than
17 \$2,000,000 per year in Grade Crossing Protection Fund moneys
18 for pedestrian walkways. In entering orders for projects for
19 which payments from the Grade Crossing Protection Fund will be
20 made, the Commission shall account for expenditures authorized
21 by the orders on a cash rather than an accrual basis. For
22 purposes of this requirement an "accrual basis" assumes that
23 the total cost of the project is expended in the fiscal year in
24 which the order is entered, while a "cash basis" allocates the
25 cost of the project among fiscal years as expenditures are
26 actually made. To meet the requirements of this subsection, the

1 Illinois Commerce Commission shall develop annual and 5-year
2 project plans of rail crossing capital improvements that will
3 be paid for with moneys from the Grade Crossing Protection
4 Fund. The annual project plan shall identify projects for the
5 succeeding fiscal year and the 5-year project plan shall
6 identify projects for the 5 directly succeeding fiscal years.
7 The Commission shall submit the annual and 5-year project plans
8 for this Fund to the Governor, the President of the Senate, the
9 Senate Minority Leader, the Speaker of the House of
10 Representatives, and the Minority Leader of the House of
11 Representatives on the first Wednesday in April of each year;

12 (d) of the amount remaining after allocations provided for
13 in subsections (a), (b) and (c), a sufficient amount shall be
14 reserved to pay all of the following:

15 (1) the costs of the Department of Revenue in
16 administering this Act;

17 (2) the costs of the Department of Transportation in
18 performing its duties imposed by the Illinois Highway Code
19 for supervising the use of motor fuel tax funds apportioned
20 to municipalities, counties and road districts;

21 (3) refunds provided for in Section 13 of this Act and
22 under the terms of the International Fuel Tax Agreement
23 referenced in Section 14a;

24 (4) from October 1, 1985 until June 30, 1994, the
25 administration of the Vehicle Emissions Inspection Law,
26 which amount shall be certified monthly by the

1 Environmental Protection Agency to the State Comptroller
2 and shall promptly be transferred by the State Comptroller
3 and Treasurer from the Motor Fuel Tax Fund to the Vehicle
4 Inspection Fund, and for the period July 1, 1994 through
5 June 30, 2000, one-twelfth of \$25,000,000 each month, for
6 the period July 1, 2000 through June 30, 2003, one-twelfth
7 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,
8 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each
9 July 1 and October 1, or as soon thereafter as may be
10 practical, during the period July 1, 2004 through June 30,
11 2009, for the administration of the Vehicle Emissions
12 Inspection Law of 2005, to be transferred by the State
13 Comptroller and Treasurer from the Motor Fuel Tax Fund into
14 the Vehicle Inspection Fund;

15 (5) amounts ordered paid by the Court of Claims; and

16 (6) payment of motor fuel use taxes due to member
17 jurisdictions under the terms of the International Fuel Tax
18 Agreement. The Department shall certify these amounts to
19 the Comptroller by the 15th day of each month; the
20 Comptroller shall cause orders to be drawn for such
21 amounts, and the Treasurer shall administer those amounts
22 on or before the last day of each month;

23 (e) after allocations for the purposes set forth in
24 subsections (a), (b), (c) and (d), the remaining amount shall
25 be apportioned as follows:

26 (1) Until January 1, 2000, 58.4%, and beginning January

1 1, 2000, 45.6% shall be deposited as follows:

2 (A) 37% into the State Construction Account Fund,
3 and

4 (B) 63% into the Road Fund, \$1,250,000 of which
5 shall be reserved each month for the Department of
6 Transportation to be used in accordance with the
7 provisions of Sections 6-901 through 6-906 of the
8 Illinois Highway Code;

9 (2) Until January 1, 2000, 41.6%, and beginning January
10 1, 2000, 54.4% shall be transferred to the Department of
11 Transportation to be distributed as follows:

12 (A) 49.10% to the municipalities of the State,

13 (B) 16.74% to the counties of the State having
14 1,000,000 or more inhabitants,

15 (C) 18.27% to the counties of the State having less
16 than 1,000,000 inhabitants,

17 (D) 15.89% to the road districts of the State.

18 As soon as may be after the first day of each month the
19 Department of Transportation shall allot to each municipality
20 its share of the amount apportioned to the several
21 municipalities which shall be in proportion to the population
22 of such municipalities as determined by the last preceding
23 municipal census if conducted by the Federal Government or
24 Federal census. If territory is annexed to any municipality
25 subsequent to the time of the last preceding census the
26 corporate authorities of such municipality may cause a census

1 to be taken of such annexed territory and the population so
2 ascertained for such territory shall be added to the population
3 of the municipality as determined by the last preceding census
4 for the purpose of determining the allotment for that
5 municipality. If the population of any municipality was not
6 determined by the last Federal census preceding any
7 apportionment, the apportionment to such municipality shall be
8 in accordance with any census taken by such municipality. Any
9 municipal census used in accordance with this Section shall be
10 certified to the Department of Transportation by the clerk of
11 such municipality, and the accuracy thereof shall be subject to
12 approval of the Department which may make such corrections as
13 it ascertains to be necessary.

14 As soon as may be after the first day of each month the
15 Department of Transportation shall allot to each county its
16 share of the amount apportioned to the several counties of the
17 State as herein provided. Each allotment to the several
18 counties having less than 1,000,000 inhabitants shall be in
19 proportion to the amount of motor vehicle license fees received
20 from the residents of such counties, respectively, during the
21 preceding calendar year. The Secretary of State shall, on or
22 before April 15 of each year, transmit to the Department of
23 Transportation a full and complete report showing the amount of
24 motor vehicle license fees received from the residents of each
25 county, respectively, during the preceding calendar year. The
26 Department of Transportation shall, each month, use for

1 allotment purposes the last such report received from the
2 Secretary of State.

3 As soon as may be after the first day of each month, the
4 Department of Transportation shall allot to the several
5 counties their share of the amount apportioned for the use of
6 road districts. The allotment shall be apportioned among the
7 several counties in the State in the proportion which the total
8 mileage of township or district roads in the respective
9 counties bears to the total mileage of all township and
10 district roads in the State. Funds allotted to the respective
11 counties for the use of road districts therein shall be
12 allocated to the several road districts in the county in the
13 proportion which the total mileage of such township or district
14 roads in the respective road districts bears to the total
15 mileage of all such township or district roads in the county.
16 After July 1 of any year, no allocation shall be made for any
17 road district unless it levied a tax for road and bridge
18 purposes in an amount which will require the extension of such
19 tax against the taxable property in any such road district at a
20 rate of not less than either .08% of the value thereof, based
21 upon the assessment for the year immediately prior to the year
22 in which such tax was levied and as equalized by the Department
23 of Revenue or, in DuPage County, an amount equal to or greater
24 than \$12,000 per mile of road under the jurisdiction of the
25 road district, whichever is less. If any road district has
26 levied a special tax for road purposes pursuant to Sections

1 6-601, 6-602 and 6-603 of the Illinois Highway Code, and such
2 tax was levied in an amount which would require extension at a
3 rate of not less than .08% of the value of the taxable property
4 thereof, as equalized or assessed by the Department of Revenue,
5 or, in DuPage County, an amount equal to or greater than
6 \$12,000 per mile of road under the jurisdiction of the road
7 district, whichever is less, such levy shall, however, be
8 deemed a proper compliance with this Section and shall qualify
9 such road district for an allotment under this Section. If a
10 township has transferred to the road and bridge fund money
11 which, when added to the amount of any tax levy of the road
12 district would be the equivalent of a tax levy requiring
13 extension at a rate of at least .08%, or, in DuPage County, an
14 amount equal to or greater than \$12,000 per mile of road under
15 the jurisdiction of the road district, whichever is less, such
16 transfer, together with any such tax levy, shall be deemed a
17 proper compliance with this Section and shall qualify the road
18 district for an allotment under this Section.

19 In counties in which a property tax extension limitation is
20 imposed under the Property Tax Extension Limitation Law, road
21 districts may retain their entitlement to a motor fuel tax
22 allotment if, at the time the property tax extension limitation
23 was imposed, the road district was levying a road and bridge
24 tax at a rate sufficient to entitle it to a motor fuel tax
25 allotment and continues to levy the maximum allowable amount
26 after the imposition of the property tax extension limitation.

1 Any road district may in all circumstances retain its
2 entitlement to a motor fuel tax allotment if it levied a road
3 and bridge tax in an amount that will require the extension of
4 the tax against the taxable property in the road district at a
5 rate of not less than 0.08% of the assessed value of the
6 property, based upon the assessment for the year immediately
7 preceding the year in which the tax was levied and as equalized
8 by the Department of Revenue or, in DuPage County, an amount
9 equal to or greater than \$12,000 per mile of road under the
10 jurisdiction of the road district, whichever is less.

11 As used in this Section the term "road district" means any
12 road district, including a county unit road district, provided
13 for by the Illinois Highway Code; and the term "township or
14 district road" means any road in the township and district road
15 system as defined in the Illinois Highway Code. For the
16 purposes of this Section, "road district" also includes park
17 districts, forest preserve districts and conservation
18 districts organized under Illinois law and "township or
19 district road" also includes such roads as are maintained by
20 park districts, forest preserve districts and conservation
21 districts. The Department of Transportation shall determine
22 the mileage of all township and district roads for the purposes
23 of making allotments and allocations of motor fuel tax funds
24 for use in road districts.

25 Payment of motor fuel tax moneys to municipalities and
26 counties shall be made as soon as possible after the allotment

1 is made. The treasurer of the municipality or county may invest
2 these funds until their use is required and the interest earned
3 by these investments shall be limited to the same uses as the
4 principal funds.

5 (Source: P.A. 94-839, eff. 6-6-06; 95-744, eff. 7-18-08.)

6 Section 935. The University of Illinois Act is amended by
7 adding Section 12.5 as follows:

8 (110 ILCS 305/12.5 new)

9 Sec. 12.5. Study of effect of the Lottery on Illinois
10 families. The University of Illinois at Urbana-Champaign shall
11 conduct a study, subject to appropriation, on the effect on
12 Illinois families of members of the family purchasing Illinois
13 Lottery tickets. The University of Illinois at
14 Urbana-Champaign shall report its findings to the General
15 Assembly on or before January 1, 2011.

16 Section 940. The Riverboat Gambling Act is amended by
17 changing Sections 5 and 17 as follows:

18 (230 ILCS 10/5) (from Ch. 120, par. 2405)

19 Sec. 5. Gaming Board.

20 (a) (1) There is hereby established within the Department
21 of Revenue an Illinois Gaming Board which shall have the powers
22 and duties specified in this Act, and all other powers

1 necessary and proper to fully and effectively execute this Act
2 for the purpose of administering, regulating, and enforcing the
3 system of riverboat gambling established by this Act. Its
4 jurisdiction shall extend under this Act to every person,
5 association, corporation, partnership and trust involved in
6 riverboat gambling operations in the State of Illinois.

7 (2) The Board shall consist of 5 members to be appointed by
8 the Governor with the advice and consent of the Senate, one of
9 whom shall be designated by the Governor to be chairman. Each
10 member shall have a reasonable knowledge of the practice,
11 procedure and principles of gambling operations. Each member
12 shall either be a resident of Illinois or shall certify that he
13 will become a resident of Illinois before taking office. At
14 least one member shall be experienced in law enforcement and
15 criminal investigation, at least one member shall be a
16 certified public accountant experienced in accounting and
17 auditing, and at least one member shall be a lawyer licensed to
18 practice law in Illinois.

19 (3) The terms of office of the Board members shall be 3
20 years, except that the terms of office of the initial Board
21 members appointed pursuant to this Act will commence from the
22 effective date of this Act and run as follows: one for a term
23 ending July 1, 1991, 2 for a term ending July 1, 1992, and 2 for
24 a term ending July 1, 1993. Upon the expiration of the
25 foregoing terms, the successors of such members shall serve a
26 term for 3 years and until their successors are appointed and

1 qualified for like terms. Vacancies in the Board shall be
2 filled for the unexpired term in like manner as original
3 appointments. Each member of the Board shall be eligible for
4 reappointment at the discretion of the Governor with the advice
5 and consent of the Senate.

6 (4) Each member of the Board shall receive \$300 for each
7 day the Board meets and for each day the member conducts any
8 hearing pursuant to this Act. Each member of the Board shall
9 also be reimbursed for all actual and necessary expenses and
10 disbursements incurred in the execution of official duties.

11 (5) No person shall be appointed a member of the Board or
12 continue to be a member of the Board who is, or whose spouse,
13 child or parent is, a member of the board of directors of, or a
14 person financially interested in, any gambling operation
15 subject to the jurisdiction of this Board, or any race track,
16 race meeting, racing association or the operations thereof
17 subject to the jurisdiction of the Illinois Racing Board. No
18 Board member shall hold any other public office for which he
19 shall receive compensation other than necessary travel or other
20 incidental expenses. No person shall be a member of the Board
21 who is not of good moral character or who has been convicted
22 of, or is under indictment for, a felony under the laws of
23 Illinois or any other state, or the United States.

24 (6) Any member of the Board may be removed by the Governor
25 for neglect of duty, misfeasance, malfeasance, or nonfeasance
26 in office.

1 (7) Before entering upon the discharge of the duties of his
2 office, each member of the Board shall take an oath that he
3 will faithfully execute the duties of his office according to
4 the laws of the State and the rules and regulations adopted
5 therewith and shall give bond to the State of Illinois,
6 approved by the Governor, in the sum of \$25,000. Every such
7 bond, when duly executed and approved, shall be recorded in the
8 office of the Secretary of State. Whenever the Governor
9 determines that the bond of any member of the Board has become
10 or is likely to become invalid or insufficient, he shall
11 require such member forthwith to renew his bond, which is to be
12 approved by the Governor. Any member of the Board who fails to
13 take oath and give bond within 30 days from the date of his
14 appointment, or who fails to renew his bond within 30 days
15 after it is demanded by the Governor, shall be guilty of
16 neglect of duty and may be removed by the Governor. The cost of
17 any bond given by any member of the Board under this Section
18 shall be taken to be a part of the necessary expenses of the
19 Board.

20 (8) Upon the request of the Board, the Department shall
21 employ such personnel as may be necessary to carry out the
22 functions of the Board. No person shall be employed to serve
23 the Board who is, or whose spouse, parent or child is, an
24 official of, or has a financial interest in or financial
25 relation with, any operator engaged in gambling operations
26 within this State or any organization engaged in conducting

1 horse racing within this State. Any employee violating these
2 prohibitions shall be subject to termination of employment.

3 (9) An Administrator shall perform any and all duties that
4 the Board shall assign him. The salary of the Administrator
5 shall be determined by the Board and approved by the Director
6 of the Department and, in addition, he shall be reimbursed for
7 all actual and necessary expenses incurred by him in discharge
8 of his official duties. The Administrator shall keep records of
9 all proceedings of the Board and shall preserve all records,
10 books, documents and other papers belonging to the Board or
11 entrusted to its care. The Administrator shall devote his full
12 time to the duties of the office and shall not hold any other
13 office or employment.

14 (b) The Board shall have general responsibility for the
15 implementation of this Act. Its duties include, without
16 limitation, the following:

17 (1) To decide promptly and in reasonable order all
18 license applications. Any party aggrieved by an action of
19 the Board denying, suspending, revoking, restricting or
20 refusing to renew a license may request a hearing before
21 the Board. A request for a hearing must be made to the
22 Board in writing within 5 days after service of notice of
23 the action of the Board. Notice of the action of the Board
24 shall be served either by personal delivery or by certified
25 mail, postage prepaid, to the aggrieved party. Notice
26 served by certified mail shall be deemed complete on the

1 business day following the date of such mailing. The Board
2 shall conduct all requested hearings promptly and in
3 reasonable order;

4 (2) To conduct all hearings pertaining to civil
5 violations of this Act or rules and regulations promulgated
6 hereunder;

7 (3) To promulgate such rules and regulations as in its
8 judgment may be necessary to protect or enhance the
9 credibility and integrity of gambling operations
10 authorized by this Act and the regulatory process
11 hereunder;

12 (4) To provide for the establishment and collection of
13 all license and registration fees and taxes imposed by this
14 Act and the rules and regulations issued pursuant hereto.
15 All such fees and taxes shall be deposited into the State
16 Gaming Fund;

17 (5) To provide for the levy and collection of penalties
18 and fines for the violation of provisions of this Act and
19 the rules and regulations promulgated hereunder. All such
20 fines and penalties shall be deposited into the Education
21 Assistance Fund, created by Public Act 86-0018, of the
22 State of Illinois;

23 (6) To be present through its inspectors and agents any
24 time gambling operations are conducted on any riverboat for
25 the purpose of certifying the revenue thereof, receiving
26 complaints from the public, and conducting such other

1 investigations into the conduct of the gambling games and
2 the maintenance of the equipment as from time to time the
3 Board may deem necessary and proper;

4 (7) To review and rule upon any complaint by a licensee
5 regarding any investigative procedures of the State which
6 are unnecessarily disruptive of gambling operations. The
7 need to inspect and investigate shall be presumed at all
8 times. The disruption of a licensee's operations shall be
9 proved by clear and convincing evidence, and establish
10 that: (A) the procedures had no reasonable law enforcement
11 purposes, and (B) the procedures were so disruptive as to
12 unreasonably inhibit gambling operations;

13 (8) To hold at least one meeting each quarter of the
14 fiscal year. In addition, special meetings may be called by
15 the Chairman or any 2 Board members upon 72 hours written
16 notice to each member. All Board meetings shall be subject
17 to the Open Meetings Act. Three members of the Board shall
18 constitute a quorum, and 3 votes shall be required for any
19 final determination by the Board. The Board shall keep a
20 complete and accurate record of all its meetings. A
21 majority of the members of the Board shall constitute a
22 quorum for the transaction of any business, for the
23 performance of any duty, or for the exercise of any power
24 which this Act requires the Board members to transact,
25 perform or exercise en banc, except that, upon order of the
26 Board, one of the Board members or an administrative law

1 judge designated by the Board may conduct any hearing
2 provided for under this Act or by Board rule and may
3 recommend findings and decisions to the Board. The Board
4 member or administrative law judge conducting such hearing
5 shall have all powers and rights granted to the Board in
6 this Act. The record made at the time of the hearing shall
7 be reviewed by the Board, or a majority thereof, and the
8 findings and decision of the majority of the Board shall
9 constitute the order of the Board in such case;

10 (9) To maintain records which are separate and distinct
11 from the records of any other State board or commission.
12 Such records shall be available for public inspection and
13 shall accurately reflect all Board proceedings;

14 (10) To file a written annual report with the Governor
15 on or before March 1 each year and such additional reports
16 as the Governor may request. The annual report shall
17 include a statement of receipts and disbursements by the
18 Board, actions taken by the Board, and any additional
19 information and recommendations which the Board may deem
20 valuable or which the Governor may request;

21 (11) (Blank); ~~and~~

22 (12) To assume responsibility for the administration
23 and enforcement of the Bingo License and Tax Act, the
24 Charitable Games Act, and the Pull Tabs and Jar Games Act
25 if such responsibility is delegated to it by the Director
26 of Revenue; and.

1 (13) To assume responsibility for administration and
2 enforcement of the Video Gaming Act.

3 (c) The Board shall have jurisdiction over and shall
4 supervise all gambling operations governed by this Act. The
5 Board shall have all powers necessary and proper to fully and
6 effectively execute the provisions of this Act, including, but
7 not limited to, the following:

8 (1) To investigate applicants and determine the
9 eligibility of applicants for licenses and to select among
10 competing applicants the applicants which best serve the
11 interests of the citizens of Illinois.

12 (2) To have jurisdiction and supervision over all
13 riverboat gambling operations in this State and all persons
14 on riverboats where gambling operations are conducted.

15 (3) To promulgate rules and regulations for the purpose
16 of administering the provisions of this Act and to
17 prescribe rules, regulations and conditions under which
18 all riverboat gambling in the State shall be conducted.
19 Such rules and regulations are to provide for the
20 prevention of practices detrimental to the public interest
21 and for the best interests of riverboat gambling, including
22 rules and regulations regarding the inspection of such
23 riverboats and the review of any permits or licenses
24 necessary to operate a riverboat under any laws or
25 regulations applicable to riverboats, and to impose
26 penalties for violations thereof.

1 (4) To enter the office, riverboats, facilities, or
2 other places of business of a licensee, where evidence of
3 the compliance or noncompliance with the provisions of this
4 Act is likely to be found.

5 (5) To investigate alleged violations of this Act or
6 the rules of the Board and to take appropriate disciplinary
7 action against a licensee or a holder of an occupational
8 license for a violation, or institute appropriate legal
9 action for enforcement, or both.

10 (6) To adopt standards for the licensing of all persons
11 under this Act, as well as for electronic or mechanical
12 gambling games, and to establish fees for such licenses.

13 (7) To adopt appropriate standards for all riverboats
14 and facilities.

15 (8) To require that the records, including financial or
16 other statements of any licensee under this Act, shall be
17 kept in such manner as prescribed by the Board and that any
18 such licensee involved in the ownership or management of
19 gambling operations submit to the Board an annual balance
20 sheet and profit and loss statement, list of the
21 stockholders or other persons having a 1% or greater
22 beneficial interest in the gambling activities of each
23 licensee, and any other information the Board deems
24 necessary in order to effectively administer this Act and
25 all rules, regulations, orders and final decisions
26 promulgated under this Act.

1 (9) To conduct hearings, issue subpoenas for the
2 attendance of witnesses and subpoenas duces tecum for the
3 production of books, records and other pertinent documents
4 in accordance with the Illinois Administrative Procedure
5 Act, and to administer oaths and affirmations to the
6 witnesses, when, in the judgment of the Board, it is
7 necessary to administer or enforce this Act or the Board
8 rules.

9 (10) To prescribe a form to be used by any licensee
10 involved in the ownership or management of gambling
11 operations as an application for employment for their
12 employees.

13 (11) To revoke or suspend licenses, as the Board may
14 see fit and in compliance with applicable laws of the State
15 regarding administrative procedures, and to review
16 applications for the renewal of licenses. The Board may
17 suspend an owners license, without notice or hearing upon a
18 determination that the safety or health of patrons or
19 employees is jeopardized by continuing a riverboat's
20 operation. The suspension may remain in effect until the
21 Board determines that the cause for suspension has been
22 abated. The Board may revoke the owners license upon a
23 determination that the owner has not made satisfactory
24 progress toward abating the hazard.

25 (12) To eject or exclude or authorize the ejection or
26 exclusion of, any person from riverboat gambling

1 facilities where such person is in violation of this Act,
2 rules and regulations thereunder, or final orders of the
3 Board, or where such person's conduct or reputation is such
4 that his presence within the riverboat gambling facilities
5 may, in the opinion of the Board, call into question the
6 honesty and integrity of the gambling operations or
7 interfere with orderly conduct thereof; provided that the
8 propriety of such ejection or exclusion is subject to
9 subsequent hearing by the Board.

10 (13) To require all licensees of gambling operations to
11 utilize a cashless wagering system whereby all players'
12 money is converted to tokens, electronic cards, or chips
13 which shall be used only for wagering in the gambling
14 establishment.

15 (14) (Blank).

16 (15) To suspend, revoke or restrict licenses, to
17 require the removal of a licensee or an employee of a
18 licensee for a violation of this Act or a Board rule or for
19 engaging in a fraudulent practice, and to impose civil
20 penalties of up to \$5,000 against individuals and up to
21 \$10,000 or an amount equal to the daily gross receipts,
22 whichever is larger, against licensees for each violation
23 of any provision of the Act, any rules adopted by the
24 Board, any order of the Board or any other action which, in
25 the Board's discretion, is a detriment or impediment to
26 riverboat gambling operations.

1 (16) To hire employees to gather information, conduct
2 investigations and carry out any other tasks contemplated
3 under this Act.

4 (17) To establish minimum levels of insurance to be
5 maintained by licensees.

6 (18) To authorize a licensee to sell or serve alcoholic
7 liquors, wine or beer as defined in the Liquor Control Act
8 of 1934 on board a riverboat and to have exclusive
9 authority to establish the hours for sale and consumption
10 of alcoholic liquor on board a riverboat, notwithstanding
11 any provision of the Liquor Control Act of 1934 or any
12 local ordinance, and regardless of whether the riverboat
13 makes excursions. The establishment of the hours for sale
14 and consumption of alcoholic liquor on board a riverboat is
15 an exclusive power and function of the State. A home rule
16 unit may not establish the hours for sale and consumption
17 of alcoholic liquor on board a riverboat. This amendatory
18 Act of 1991 is a denial and limitation of home rule powers
19 and functions under subsection (h) of Section 6 of Article
20 VII of the Illinois Constitution.

21 (19) After consultation with the U.S. Army Corps of
22 Engineers, to establish binding emergency orders upon the
23 concurrence of a majority of the members of the Board
24 regarding the navigability of water, relative to
25 excursions, in the event of extreme weather conditions,
26 acts of God or other extreme circumstances.

1 (20) To delegate the execution of any of its powers
2 under this Act for the purpose of administering and
3 enforcing this Act and its rules and regulations hereunder.

4 (21) To take any other action as may be reasonable or
5 appropriate to enforce this Act and rules and regulations
6 hereunder.

7 (d) The Board may seek and shall receive the cooperation of
8 the Department of State Police in conducting background
9 investigations of applicants and in fulfilling its
10 responsibilities under this Section. Costs incurred by the
11 Department of State Police as a result of such cooperation
12 shall be paid by the Board in conformance with the requirements
13 of Section 2605-400 of the Department of State Police Law (20
14 ILCS 2605/2605-400).

15 (e) The Board must authorize to each investigator and to
16 any other employee of the Board exercising the powers of a
17 peace officer a distinct badge that, on its face, (i) clearly
18 states that the badge is authorized by the Board and (ii)
19 contains a unique identifying number. No other badge shall be
20 authorized by the Board.

21 (Source: P.A. 91-40, eff. 1-1-00; 91-239, eff. 1-1-00; 91-883,
22 eff. 1-1-01.)

23 (230 ILCS 10/17) (from Ch. 120, par. 2417)

24 Sec. 17. Administrative Procedures. The Illinois
25 Administrative Procedure Act shall apply to all administrative

1 rules and procedures of the Board under this Act or the Video
2 Gaming Act, except that: (1) subsection (b) of Section 5-10 of
3 the Illinois Administrative Procedure Act does not apply to
4 final orders, decisions and opinions of the Board; (2)
5 subsection (a) of Section 5-10 of the Illinois Administrative
6 Procedure Act does not apply to forms established by the Board
7 for use under this Act or the Video Gaming Act; (3) the
8 provisions of Section 10-45 of the Illinois Administrative
9 Procedure Act regarding proposals for decision are excluded
10 under this Act or the Video Gaming Act; and (4) the provisions
11 of subsection (d) of Section 10-65 of the Illinois
12 Administrative Procedure Act do not apply so as to prevent
13 summary suspension of any license pending revocation or other
14 action, which suspension shall remain in effect unless modified
15 by the Board or unless the Board's decision is reversed on the
16 merits upon judicial review.

17 (Source: P.A. 88-45; 89-626, eff. 8-9-96.)

18 Section 945. The Liquor Control Act of 1934 is amended by
19 changing Section 8-1 as follows:

20 (235 ILCS 5/8-1) (from Ch. 43, par. 158)

21 Sec. 8-1. A tax is imposed upon the privilege of engaging
22 in business as a manufacturer or as an importing distributor of
23 alcoholic liquor other than beer at the rate of \$0.185 per
24 gallon for cider containing not less than 0.5% alcohol by

1 volume nor more than 7% alcohol by volume, \$0.73 per gallon
2 until August 1, 2009 and \$1.39 per gallon beginning August 1,
3 2009 for wine other than cider containing less than 7% alcohol
4 by volume, and \$4.50 per gallon until August 1, 2009 and \$8.55
5 per gallon beginning August 1, 2009 on alcohol and spirits
6 manufactured and sold or used by such manufacturer, or as agent
7 for any other person, or sold or used by such importing
8 distributor, or as agent for any other person. A tax is imposed
9 upon the privilege of engaging in business as a manufacturer of
10 beer or as an importing distributor of beer at the rate of
11 \$0.185 per gallon until August 1, 2009 and \$0.231 per gallon
12 beginning August 1, 2009 on all beer manufactured and sold or
13 used by such manufacturer, or as agent for any other person, or
14 sold or used by such importing distributor, or as agent for any
15 other person. Any brewer manufacturing beer in this State shall
16 be entitled to and given a credit or refund of 75% of the tax
17 imposed on each gallon of beer up to 4.9 million gallons per
18 year in any given calendar year for tax paid or payable on beer
19 produced and sold in the State of Illinois.

20 For the purpose of this Section, "cider" means any
21 alcoholic beverage obtained by the alcohol fermentation of the
22 juice of apples or pears including, but not limited to,
23 flavored, sparkling, or carbonated cider.

24 The credit or refund created by this Act shall apply to all
25 beer taxes in the calendar years 1982 through 1986.

26 The increases made by this amendatory Act of the 91st

1 General Assembly in the rates of taxes imposed under this
2 Section shall apply beginning on July 1, 1999.

3 A tax at the rate of 1¢ per gallon on beer and 48¢ per
4 gallon on alcohol and spirits is also imposed upon the
5 privilege of engaging in business as a retailer or as a
6 distributor who is not also an importing distributor with
7 respect to all beer and all alcohol and spirits owned or
8 possessed by such retailer or distributor when this amendatory
9 Act of 1969 becomes effective, and with respect to which the
10 additional tax imposed by this amendatory Act upon
11 manufacturers and importing distributors does not apply.
12 Retailers and distributors who are subject to the additional
13 tax imposed by this paragraph of this Section shall be required
14 to inventory such alcoholic liquor and to pay this additional
15 tax in a manner prescribed by the Department.

16 The provisions of this Section shall be construed to apply
17 to any importing distributor engaging in business in this
18 State, whether licensed or not.

19 However, such tax is not imposed upon any such business as
20 to any alcoholic liquor shipped outside Illinois by an Illinois
21 licensed manufacturer or importing distributor, nor as to any
22 alcoholic liquor delivered in Illinois by an Illinois licensed
23 manufacturer or importing distributor to a purchaser for
24 immediate transportation by the purchaser to another state into
25 which the purchaser has a legal right, under the laws of such
26 state, to import such alcoholic liquor, nor as to any alcoholic

1 liquor other than beer sold by one Illinois licensed
2 manufacturer or importing distributor to another Illinois
3 licensed manufacturer or importing distributor to the extent to
4 which the sale of alcoholic liquor other than beer by one
5 Illinois licensed manufacturer or importing distributor to
6 another Illinois licensed manufacturer or importing
7 distributor is authorized by the licensing provisions of this
8 Act, nor to alcoholic liquor whether manufactured in or
9 imported into this State when sold to a "non-beverage user"
10 licensed by the State for use in the manufacture of any of the
11 following when they are unfit for beverage purposes:

12 Patent and proprietary medicines and medicinal,
13 antiseptic, culinary and toilet preparations;

14 Flavoring extracts and syrups and food products;

15 Scientific, industrial and chemical products, excepting
16 denatured alcohol;

17 Or for scientific, chemical, experimental or mechanical
18 purposes;

19 Nor is the tax imposed upon the privilege of engaging in
20 any business in interstate commerce or otherwise, which
21 business may not, under the Constitution and Statutes of the
22 United States, be made the subject of taxation by this State.

23 The tax herein imposed shall be in addition to all other
24 occupation or privilege taxes imposed by the State of Illinois
25 or political subdivision thereof.

26 If any alcoholic liquor manufactured in or imported into

1 this State is sold to a licensed manufacturer or importing
2 distributor by a licensed manufacturer or importing
3 distributor to be used solely as an ingredient in the
4 manufacture of any beverage for human consumption, the tax
5 imposed upon such purchasing manufacturer or importing
6 distributor shall be reduced by the amount of the taxes which
7 have been paid by the selling manufacturer or importing
8 distributor under this Act as to such alcoholic liquor so used
9 to the Department of Revenue.

10 If any person received any alcoholic liquors from a
11 manufacturer or importing distributor, with respect to which
12 alcoholic liquors no tax is imposed under this Article, and
13 such alcoholic liquor shall thereafter be disposed of in such
14 manner or under such circumstances as may cause the same to
15 become the base for the tax imposed by this Article, such
16 person shall make the same reports and returns, pay the same
17 taxes and be subject to all other provisions of this Article
18 relating to manufacturers and importing distributors.

19 Nothing in this Article shall be construed to require the
20 payment to the Department of the taxes imposed by this Article
21 more than once with respect to any quantity of alcoholic liquor
22 sold or used within this State.

23 No tax is imposed by this Act on sales of alcoholic liquor
24 by Illinois licensed foreign importers to Illinois licensed
25 importing distributors.

26 All of the proceeds of the additional tax imposed by this

1 amendatory Act of the 96th General Assembly shall be deposited
 2 into the Capital Projects Fund.

3 (Source: P.A. 90-625, eff. 7-10-98; 91-38, eff. 6-15-99.)

4 Section 955. The Illinois Vehicle Code is amended by
 5 changing Sections 3-806, 3-808, 3-815, 3-821, 6-118, 15-102,
 6 15-107, 15-111, 15-112, 15-113, 15-306, 15-307, and 16-105 and
 7 by adding Section 3-806.7 as follows:

8 (625 ILCS 5/3-806) (from Ch. 95 1/2, par. 3-806)

9 Sec. 3-806. Registration Fees; Motor Vehicles of the First
 10 Division. Every owner of any other motor vehicle of the first
 11 division, except as provided in Sections 3-804, 3-805, 3-806.3,
 12 and 3-808, and every second division vehicle weighing 8,000
 13 pounds or less, shall pay the Secretary of State an annual
 14 registration fee at the following rates:

15
 16 ~~SCHEDULE OF REGISTRATION FEES~~

17 ~~REQUIRED BY LAW~~

18 ~~Beginning with the 1986 registration year~~

19 ~~Reduced Fee~~

20 ~~Annual~~

~~On and After~~

21 ~~Fee~~

~~June 15~~

22 ~~Motor vehicles of the first~~

23 ~~division other than~~

24 ~~Motorcycles, Motor Driven~~

1 ~~Cycles and Pedalcycles~~ ~~\$48~~ ~~\$24~~

2 ~~Reduced Fee~~

3 ~~September 16~~

4 ~~to March 31~~

5 ~~Motorcycles, Motor Driven~~

6 ~~Cycles and Pedalcycles~~ ~~30~~ ~~15~~

7 SCHEDULE OF REGISTRATION FEES

8 REQUIRED BY LAW

9 Beginning with the 2010 ~~2001~~ registration year

10 ~~Reduced Fee~~

11 Annual ~~On and After~~

12 Fee ~~June 15~~

13 Motor vehicles of the first

14 division other than

15 Motorcycles, Motor Driven

16 Cycles and Pedalcycles \$98 ~~\$78~~ ~~\$39~~

17 ~~Reduced Fee~~

18 ~~September 16~~

19 ~~to March 31~~

20 Motorcycles, Motor Driven

21 Cycles and Pedalcycles 38 ~~19~~

22 Beginning with the 2010 registration year a \$1 surcharge

23 shall be collected in addition to the above fees for motor

24 vehicles of the first division, motorcycles, motor driven

25 cycles, and pedalcycles to be deposited into the State Police

26 Vehicle Fund.

1 All of the proceeds of the additional fees imposed by this
2 amendatory Act of the 96th General Assembly shall be deposited
3 into the Capital Projects Fund.

4 (Source: P.A. 95-1009, eff. 12-15-08.)

5 (625 ILCS 5/3-806.7 new)

6 Sec. 3-806.7. Graduated registration fee; study. The
7 Secretary of State, in cooperation with the Department of
8 Revenue, shall complete a feasibility study for the
9 implementation and enforcement of a graduated registration fee
10 based on the manufacturer's suggested retail price of motor
11 vehicles of the first division, and second division vehicles
12 weighing 8,000 pounds or less. This study shall include, but
13 shall not be limited to the costs associated with design and
14 maintenance of all systems and database applications required;
15 suggested fee structures to create a revenue neutral graduated
16 registration fee system; and consideration of annual
17 depreciation of vehicles, reflective of fair market value.

18 The findings of this feasibility study shall be delivered
19 to the Senate President, Speaker of the House of
20 Representatives, Minority Leader of the Senate, and the
21 Minority Leader of the House of Representatives no later than
22 January 31, 2010.

23 (625 ILCS 5/3-808) (from Ch. 95 1/2, par. 3-808)

24 Sec. 3-808. Governmental and charitable vehicles;

1 Registration fees.

2 (a) A registration fee of \$10 per 2 year registration
3 period shall be paid by the owner in the following cases:

4 1. Vehicles operated exclusively as a school bus for
5 school purposes by any school district or any religious or
6 denominational institution, except that such a school bus
7 may be used by such a religious or denominational
8 institution for the transportation of persons to or from
9 any of its official activities.

10 2. Vehicles operated exclusively in a high school
11 driver training program by any school district or school
12 operated by a religious institution.

13 3. Rescue squad vehicles which are owned and operated
14 by a corporation or association organized and operated not
15 for profit for the purpose of conducting such rescue
16 operations.

17 4. Vehicles, used exclusively as school buses for any
18 school district, which are neither owned nor operated by
19 such district.

20 5. Charitable vehicles.

21 (b) Annual vehicle registration plates shall be issued, at
22 no charge, to the following:

23 1. Medical transport vehicles owned and operated by the
24 State of Illinois or by any State agency financed by funds
25 appropriated by the General Assembly.

26 2. Medical transport vehicles operated by or for any

1 county, township or municipal corporation.

2 (c) Ceremonial plates. Upon payment of a registration fee
3 of \$98 ~~\$78~~ per 2-year registration period, the Secretary of
4 State shall issue registration plates to vehicles operated
5 exclusively for ceremonial purposes by any not-for-profit
6 veterans', fraternal, or civic organization. The Secretary of
7 State may prescribe that ceremonial vehicle registration
8 plates be issued for an indefinite term, that term to
9 correspond to the term of registration plates issued generally,
10 as provided in Section 3-414.1.

11 All of the proceeds of the additional fees imposed by this
12 amendatory Act of the 96th General Assembly shall be deposited
13 into the Capital Projects Fund.

14 (d) In any event, any vehicle registered under this Section
15 used or operated for purposes other than those herein
16 prescribed shall be subject to revocation, and in that event,
17 the owner may be required to properly register such vehicle
18 under the provisions of this Code.

19 (e) As a prerequisite to registration under this Section,
20 the Secretary of State may require the vehicle owners listed in
21 subsection (a) of this Section who are exempt from federal
22 income taxation under subsection (c) of Section 501 of the
23 Internal Revenue Code of 1986, as now or hereafter amended, to
24 submit to him a determination letter, ruling or other written
25 evidence of tax exempt status issued by the Internal Revenue
26 Service. The Secretary may accept a certified copy of the

1 document issued by the Internal Revenue Service as evidence of
2 the exemption. The Secretary may require documentation of
3 eligibility under this Section to accompany an application for
4 registration.

5 (f) Special event plates. The Secretary of State may issue
6 registration plates in recognition or commemoration of special
7 events which promote the interests of Illinois citizens. These
8 plates shall be valid for no more than 60 days prior to the
9 date of expiration. The Secretary shall require the applicant
10 for such plates to pay for the costs of furnishing the plates.

11 Beginning July 1, 1991, all special event plates shall be
12 recorded in the Secretary of State's files for immediate
13 identification.

14 The Secretary of State, upon issuing a new series of
15 special event plates, shall notify all law enforcement
16 officials of the design and other special features of the
17 special plate series.

18 All special event plates shall indicate, in the lower right
19 corner, the date of expiration in characters no less than 1/2
20 inch high.

21 (Source: P.A. 90-89, eff. 1-1-98; 91-37, eff. 7-1-99.)

22 (625 ILCS 5/3-815) (from Ch. 95 1/2, par. 3-815)

23 Sec. 3-815. Flat weight tax; vehicles of the second
24 division.

25 (a) Except as provided in Section 3-806.3, every owner of a

1 vehicle of the second division registered under Section 3-813,
 2 and not registered under the mileage weight tax under Section
 3 3-818, shall pay to the Secretary of State, for each
 4 registration year, for the use of the public highways, a flat
 5 weight tax at the rates set forth in the following table, the
 6 rates including the \$10 registration fee:

7 SCHEDULE OF FLAT WEIGHT TAX

8 REQUIRED BY LAW

9 Gross Weight in Lbs. 10 Including Vehicle 11 and Maximum 12 Load	Class	Total Fees each Fiscal year
13 8,000 lbs. and less	B	<u>\$98</u> \$78
14 8,001 lbs. to 12,000 lbs.	D	138
15 12,001 lbs. to 16,000 lbs.	F	242
16 16,001 lbs. to 26,000 lbs.	H	490
17 26,001 lbs. to 28,000 lbs.	J	630
18 28,001 lbs. to 32,000 lbs.	K	842
19 32,001 lbs. to 36,000 lbs.	L	982
20 36,001 lbs. to 40,000 lbs.	N	1,202
21 40,001 lbs. to 45,000 lbs.	P	1,390
22 45,001 lbs. to 50,000 lbs.	Q	1,538
23 50,001 lbs. to 54,999 lbs.	R	1,698
24 55,000 lbs. to 59,500 lbs.	S	1,830
25 59,501 lbs. to 64,000 lbs.	T	1,970
26 64,001 lbs. to 73,280 lbs.	V	2,294

1	73,281 lbs. to 77,000 lbs.	X	2,622
2	77,001 lbs. to 80,000 lbs.	Z	2,790

3 Beginning with the 2010 registration year a \$1 surcharge
4 shall be collected for vehicles registered in the 8,000 lbs.
5 and less flat weight plate category above to be deposited into
6 the State Police Vehicle Fund.

7 All of the proceeds of the additional fees imposed by this
8 amendatory Act of the 96th General Assembly shall be deposited
9 into the Capital Projects Fund.

10 (a-1) A Special Hauling Vehicle is a vehicle or combination
11 of vehicles of the second division registered under Section
12 3-813 transporting asphalt or concrete in the plastic state or
13 a vehicle or combination of vehicles that are subject to the
14 gross weight limitations in subsection (b) of Section 15-111
15 for which the owner of the vehicle or combination of vehicles
16 has elected to pay, in addition to the registration fee in
17 subsection (a), \$125 to the Secretary of State for each
18 registration year. The Secretary shall designate this class of
19 vehicle as a Special Hauling Vehicle.

20 (b) Except as provided in Section 3-806.3, every camping
21 trailer, motor home, mini motor home, travel trailer, truck
22 camper or van camper used primarily for recreational purposes,
23 and not used commercially, nor for hire, nor owned by a
24 commercial business, may be registered for each registration
25 year upon the filing of a proper application and the payment of
26 a registration fee and highway use tax, according to the

1 following table of fees:

2 MOTOR HOME, MINI MOTOR HOME, TRUCK CAMPER OR VAN CAMPER	
3 Gross Weight in Lbs.	Total Fees
4 Including Vehicle and	Each
5 Maximum Load	Calendar Year
6 8,000 lbs and less	\$78
7 8,001 Lbs. to 10,000 Lbs	90
8 10,001 Lbs. and Over	102

9 CAMPING TRAILER OR TRAVEL TRAILER	
10 Gross Weight in Lbs.	Total Fees
11 Including Vehicle and	Each
12 Maximum Load	Calendar Year
13 3,000 Lbs. and Less	\$18
14 3,001 Lbs. to 8,000 Lbs.	30
15 8,001 Lbs. to 10,000 Lbs.	38
16 10,001 Lbs. and Over	50

17 Every house trailer must be registered under Section 3-819.

18 (c) Farm Truck. Any truck used exclusively for the owner's
 19 own agricultural, horticultural or livestock raising
 20 operations and not-for-hire only, or any truck used only in the
 21 transportation for-hire of seasonal, fresh, perishable fruit
 22 or vegetables from farm to the point of first processing, may
 23 be registered by the owner under this paragraph in lieu of
 24 registration under paragraph (a), upon filing of a proper
 25 application and the payment of the \$10 registration fee and the
 26 highway use tax herein specified as follows:

1 Special Hauling Vehicle.

2 (d) The number of axles necessary to carry the maximum load
3 provided shall be determined from Chapter 15 of this Code.

4 (e) An owner may only apply for and receive 5 farm truck
5 registrations, and only 2 of those 5 vehicles shall exceed
6 59,500 gross weight in pounds per vehicle.

7 (f) Every person convicted of violating this Section by
8 failure to pay the appropriate flat weight tax to the Secretary
9 of State as set forth in the above tables shall be punished as
10 provided for in Section 3-401.

11 (Source: P.A. 95-1009, eff. 12-15-08.)

12 (625 ILCS 5/3-821) (from Ch. 95 1/2, par. 3-821)

13 Sec. 3-821. Miscellaneous Registration and Title Fees.

14 (a) The fee to be paid to the Secretary of State for the
15 following certificates, registrations or evidences of proper
16 registration, or for corrected or duplicate documents shall be
17 in accordance with the following schedule:

18 Certificate of Title, except for an all-terrain
19 vehicle or off-highway motorcycle \$95 ~~\$65~~

20 Certificate of Title for an all-terrain vehicle
21 or off-highway motorcycle \$30

22 Certificate of Title for an all-terrain vehicle
23 or off-highway motorcycle used for production
24 agriculture, or accepted by a dealer in trade 13

25 Transfer of Registration or any evidence of

1	proper registration	<u>\$25</u> 15
2	Duplicate Registration Card for plates or other	
3	evidence of proper registration	3
4	Duplicate Registration Sticker or Stickers issued	
5	on or before February 28, 2005, each	5
6	Duplicate Registration Sticker or Stickers issued	
7	on or after March 1, 2005, each	20
8	Duplicate Certificate of Title	<u>95</u> 65
9	Corrected Registration Card or Card for other	
10	evidence of proper registration	3
11	Corrected Certificate of Title	<u>95</u> 65
12	Salvage Certificate	4
13	Fleet Reciprocity Permit	15
14	Prorate Decal	1
15	Prorate Backing Plate	3
16	Special Corrected Certificate of Title	15

17 A special corrected certificate of title shall be issued
18 (i) to remove a co-owner's name due to the death of the
19 co-owner or due to a divorce or (ii) to change a co-owner's
20 name due to a marriage.

21 There shall be no fee paid for a Junking Certificate.

22 (a-5) The Secretary of State may revoke a certificate of
23 title and registration card and issue a corrected certificate
24 of title and registration card, at no fee to the vehicle owner
25 or lienholder, if there is proof that the vehicle
26 identification number is erroneously shown on the original

1 certificate of title.

2 (b) The Secretary may prescribe the maximum service charge
3 to be imposed upon an applicant for renewal of a registration
4 by any person authorized by law to receive and remit or
5 transmit to the Secretary such renewal application and fees
6 therewith.

7 (c) If a check is delivered to the Office of the Secretary
8 of State as payment of any fee or tax under this Code, and such
9 check is not honored by the bank on which it is drawn for any
10 reason, the registrant or other person tendering the check
11 remains liable for the payment of such fee or tax. The
12 Secretary of State may assess a service charge of \$19 in
13 addition to the fee or tax due and owing for all dishonored
14 checks.

15 If the total amount then due and owing exceeds the sum of
16 \$50 and has not been paid in full within 60 days from the date
17 such fee or tax became due to the Secretary of State, the
18 Secretary of State shall assess a penalty of 25% of such amount
19 remaining unpaid.

20 All amounts payable under this Section shall be computed to
21 the nearest dollar.

22 (d) The minimum fee and tax to be paid by any applicant for
23 apportionment of a fleet of vehicles under this Code shall be
24 \$15 if the application was filed on or before the date
25 specified by the Secretary together with fees and taxes due. If
26 an application and the fees or taxes due are filed after the

1 date specified by the Secretary, the Secretary may prescribe
2 the payment of interest at the rate of 1/2 of 1% per month or
3 fraction thereof after such due date and a minimum of \$8.

4 (e) Trucks, truck tractors, truck tractors with loads, and
5 motor buses, any one of which having a combined total weight in
6 excess of 12,000 lbs. shall file an application for a Fleet
7 Reciprocity Permit issued by the Secretary of State. This
8 permit shall be in the possession of any driver operating a
9 vehicle on Illinois highways. Any foreign licensed vehicle of
10 the second division operating at any time in Illinois without a
11 Fleet Reciprocity Permit or other proper Illinois
12 registration, shall subject the operator to the penalties
13 provided in Section 3-834 of this Code. For the purposes of
14 this Code, "Fleet Reciprocity Permit" means any second division
15 motor vehicle with a foreign license and used only in
16 interstate transportation of goods. The fee for such permit
17 shall be \$15 per fleet which shall include all vehicles of the
18 fleet being registered.

19 (f) For purposes of this Section, "all-terrain vehicle or
20 off-highway motorcycle used for production agriculture" means
21 any all-terrain vehicle or off-highway motorcycle used in the
22 raising of or the propagation of livestock, crops for sale for
23 human consumption, crops for livestock consumption, and
24 production seed stock grown for the propagation of feed grains
25 and the husbandry of animals or for the purpose of providing a
26 food product, including the husbandry of blood stock as a main

1 source of providing a food product. "All-terrain vehicle or
2 off-highway motorcycle used in production agriculture" also
3 means any all-terrain vehicle or off-highway motorcycle used in
4 animal husbandry, floriculture, aquaculture, horticulture, and
5 viticulture.

6 (g) All of the proceeds of the additional fees imposed by
7 this amendatory Act of the 96th General Assembly shall be
8 deposited into the Capital Projects Fund.

9 (Source: P.A. 95-287, eff. 1-1-08.)

10 (625 ILCS 5/6-118) (from Ch. 95 1/2, par. 6-118)
11 Sec. 6-118. Fees.

12 (a) The fee for licenses and permits under this Article is
13 as follows:

14	Original driver's license	<u>\$30</u> \$10
15	Original or renewal driver's license	
16	issued to 18, 19 and 20 year olds	5
17	All driver's licenses for persons	
18	age 69 through age 80	5
19	All driver's licenses for persons	
20	age 81 through age 86	2
21	All driver's licenses for persons	
22	age 87 or older	0
23	Renewal driver's license (except for	
24	applicants ages 18, 19 and 20 or	
25	age 69 and older)	<u>30</u> 10

1 Original instruction permit issued to
2 persons (except those age 69 and older)
3 who do not hold or have not previously
4 held an Illinois instruction permit or
5 driver's license 20
6 Instruction permit issued to any person
7 holding an Illinois driver's license
8 who wishes a change in classifications,
9 other than at the time of renewal 5
10 Any instruction permit issued to a person
11 age 69 and older 5
12 Instruction permit issued to any person,
13 under age 69, not currently holding a
14 valid Illinois driver's license or
15 instruction permit but who has
16 previously been issued either document
17 in Illinois 10
18 Restricted driving permit 8
19 Monitoring device driving permit 8
20 Duplicate or corrected driver's license
21 or permit 5
22 Duplicate or corrected restricted
23 driving permit 5
24 Duplicate or corrected monitoring
25 device driving permit 5
26 Original or renewal M or L endorsement..... 5

1 SPECIAL FEES FOR COMMERCIAL DRIVER'S LICENSE

2 The fees for commercial driver licenses and permits
3 under Article V shall be as follows:

4 Commercial driver's license:

- 5 \$6 for the CDLIS/AAMVAnet Fund
- 6 (Commercial Driver's License Information
- 7 System/American Association of Motor Vehicle
- 8 Administrators network Trust Fund);
- 9 \$20 for the Motor Carrier Safety Inspection Fund;
- 10 \$10 for the driver's license;
- 11 and \$24 for the CDL: \$60

12 Renewal commercial driver's license:

- 13 \$6 for the CDLIS/AAMVAnet Trust Fund;
- 14 \$20 for the Motor Carrier Safety Inspection Fund;
- 15 \$10 for the driver's license; and
- 16 \$24 for the CDL: \$60

17 Commercial driver instruction permit

- 18 issued to any person holding a valid
- 19 Illinois driver's license for the
- 20 purpose of changing to a
- 21 CDL classification: \$6 for the
- 22 CDLIS/AAMVAnet Trust Fund;
- 23 \$20 for the Motor Carrier
- 24 Safety Inspection Fund; and
- 25 \$24 for the CDL classification \$50

26 Commercial driver instruction permit

1 issued to any person holding a valid
2 Illinois CDL for the purpose of
3 making a change in a classification,
4 endorsement or restriction \$5
5 CDL duplicate or corrected license \$5

6 In order to ensure the proper implementation of the Uniform
7 Commercial Driver License Act, Article V of this Chapter, the
8 Secretary of State is empowered to pro-rate the \$24 fee for the
9 commercial driver's license proportionate to the expiration
10 date of the applicant's Illinois driver's license.

11 The fee for any duplicate license or permit shall be waived
12 for any person age 60 or older who presents the Secretary of
13 State's office with a police report showing that his license or
14 permit was stolen.

15 No additional fee shall be charged for a driver's license,
16 or for a commercial driver's license, when issued to the holder
17 of an instruction permit for the same classification or type of
18 license who becomes eligible for such license.

19 (b) Any person whose license or privilege to operate a
20 motor vehicle in this State has been suspended or revoked under
21 Section 3-707, any provision of Chapter 6, Chapter 11, or
22 Section 7-205, 7-303, or 7-702 of the Family Financial
23 Responsibility Law of this Code, shall in addition to any other
24 fees required by this Code, pay a reinstatement fee as follows:

25 Suspension under Section 3-707 \$100
26 Summary suspension under Section 11-501.1 \$250

1 Other suspension \$70
 2 Revocation \$500

3 However, any person whose license or privilege to operate a
 4 motor vehicle in this State has been suspended or revoked for a
 5 second or subsequent time for a violation of Section 11-501 or
 6 11-501.1 of this Code or a similar provision of a local
 7 ordinance or a similar out-of-state offense or Section 9-3 of
 8 the Criminal Code of 1961 and each suspension or revocation was
 9 for a violation of Section 11-501 or 11-501.1 of this Code or a
 10 similar provision of a local ordinance or a similar
 11 out-of-state offense or Section 9-3 of the Criminal Code of
 12 1961 shall pay, in addition to any other fees required by this
 13 Code, a reinstatement fee as follows:

14 Summary suspension under Section 11-501.1 \$500
 15 Revocation \$500

16 (c) All fees collected under the provisions of this Chapter
 17 6 shall be paid into the Road Fund in the State Treasury except
 18 as follows:

19 1. The following amounts shall be paid into the Driver
 20 Education Fund:

21 (A) \$16 of the \$20 fee for an original driver's
 22 instruction permit;

23 (B) \$5 of the \$30 ~~\$10~~ fee for an original driver's
 24 license;

25 (C) \$5 of the \$30 ~~\$10~~ fee for a 4 year renewal
 26 driver's license;

1 (D) \$4 of the \$8 fee for a restricted driving
2 permit; and

3 (E) \$4 of the \$8 fee for a monitoring device
4 driving permit.

5 2. \$30 of the \$250 fee for reinstatement of a license
6 summarily suspended under Section 11-501.1 shall be
7 deposited into the Drunk and Drugged Driving Prevention
8 Fund. However, for a person whose license or privilege to
9 operate a motor vehicle in this State has been suspended or
10 revoked for a second or subsequent time for a violation of
11 Section 11-501 or 11-501.1 of this Code or Section 9-3 of
12 the Criminal Code of 1961, \$190 of the \$500 fee for
13 reinstatement of a license summarily suspended under
14 Section 11-501.1, and \$190 of the \$500 fee for
15 reinstatement of a revoked license shall be deposited into
16 the Drunk and Drugged Driving Prevention Fund.

17 3. \$6 of such original or renewal fee for a commercial
18 driver's license and \$6 of the commercial driver
19 instruction permit fee when such permit is issued to any
20 person holding a valid Illinois driver's license, shall be
21 paid into the CDLIS/AAMVAnet Trust Fund.

22 4. \$30 of the \$70 fee for reinstatement of a license
23 suspended under the Family Financial Responsibility Law
24 shall be paid into the Family Responsibility Fund.

25 5. The \$5 fee for each original or renewal M or L
26 endorsement shall be deposited into the Cycle Rider Safety

1 Training Fund.

2 6. \$20 of any original or renewal fee for a commercial
3 driver's license or commercial driver instruction permit
4 shall be paid into the Motor Carrier Safety Inspection
5 Fund.

6 7. The following amounts shall be paid into the General
7 Revenue Fund:

8 (A) \$190 of the \$250 reinstatement fee for a
9 summary suspension under Section 11-501.1;

10 (B) \$40 of the \$70 reinstatement fee for any other
11 suspension provided in subsection (b) of this Section;
12 and

13 (C) \$440 of the \$500 reinstatement fee for a first
14 offense revocation and \$310 of the \$500 reinstatement
15 fee for a second or subsequent revocation.

16 (d) All of the proceeds of the additional fees imposed by
17 this amendatory Act of the 96th General Assembly shall be
18 deposited into the Capital Projects Fund.

19 (Source: P.A. 94-1035, eff. 7-1-07; 95-855, eff. 1-1-09.)

20 (625 ILCS 5/15-102) (from Ch. 95 1/2, par. 15-102)

21 Sec. 15-102. Width of Vehicles.

22 (a) On Class III and non-designated State and local
23 highways, the total outside width of any vehicle or load
24 thereon shall not exceed 8 feet.

25 (b) Except during those times when, due to insufficient

1 light or unfavorable atmospheric conditions, persons and
2 vehicles on the highway are not clearly discernible at a
3 distance of 1000 feet, the following vehicles may exceed the 8
4 feet limitation during the period from a half hour before
5 sunrise to a half hour after sunset:

6 (1) Loads of hay, straw or other similar farm products
7 provided that the load is not more than 12 feet wide.

8 (2) Implements of husbandry being transported on
9 another vehicle and the transporting vehicle while loaded.

10 The following requirements apply to the transportation
11 on another vehicle of an implement of husbandry wider than
12 8 feet 6 inches on the National System of Interstate and
13 Defense Highways or other highways in the system of State
14 highways:

15 (A) The driver of a vehicle transporting an
16 implement of husbandry that exceeds 8 feet 6 inches in
17 width shall obey all traffic laws and shall check the
18 roadways prior to making a movement in order to ensure
19 that adequate clearance is available for the movement.
20 It is prima facie evidence that the driver of a vehicle
21 transporting an implement of husbandry has failed to
22 check the roadway prior to making a movement if the
23 vehicle is involved in a collision with a bridge,
24 overpass, fixed structure, or properly placed traffic
25 control device or if the vehicle blocks traffic due to
26 its inability to proceed because of a bridge, overpass,

1 fixed structure, or properly placed traffic control
2 device.

3 (B) Flags shall be displayed so as to wave freely
4 at the extremities of overwidth objects and at the
5 extreme ends of all protrusions, projections, and
6 overhangs. All flags shall be clean, bright red flags
7 with no advertising, wording, emblem, or insignia
8 inscribed upon them and at least 18 inches square.

9 (C) "OVERSIZE LOAD" signs are mandatory on the
10 front and rear of all vehicles with loads over 10 feet
11 wide. These signs must have 12-inch high black letters
12 with a 2-inch stroke on a yellow sign that is 7 feet
13 wide by 18 inches high.

14 (D) One civilian escort vehicle is required for a
15 load that exceeds 14 feet 6 inches in width and 2
16 civilian escort vehicles are required for a load that
17 exceeds 16 feet in width on the National System of
18 Interstate and Defense Highways or other highways in
19 the system of State highways.

20 (E) The requirements for a civilian escort vehicle
21 and driver are as follows:

22 (1) The civilian escort vehicle shall be a
23 passenger car or a second division vehicle not
24 exceeding a gross vehicle weight of 8,000 pounds
25 that is designed to afford clear and unobstructed
26 vision to both front and rear.

1 (2) The escort vehicle driver must be properly
2 licensed to operate the vehicle.

3 (3) While in use, the escort vehicle must be
4 equipped with illuminated rotating, oscillating,
5 or flashing amber lights or flashing amber strobe
6 lights mounted on top that are of sufficient
7 intensity to be visible at 500 feet in normal
8 sunlight.

9 (4) "OVERSIZE LOAD" signs are mandatory on all
10 escort vehicles. The sign on an escort vehicle
11 shall have 8-inch high black letters on a yellow
12 sign that is 5 feet wide by 12 inches high.

13 (5) When only one escort vehicle is required
14 and it is operating on a two-lane highway, the
15 escort vehicle shall travel approximately 300 feet
16 ahead of the load. The rotating, oscillating, or
17 flashing lights or flashing amber strobe lights
18 and an "OVERSIZE LOAD" sign shall be displayed on
19 the escort vehicle and shall be visible from the
20 front. When only one escort vehicle is required and
21 it is operating on a multilane divided highway, the
22 escort vehicle shall travel approximately 300 feet
23 behind the load and the sign and lights shall be
24 visible from the rear.

25 (6) When 2 escort vehicles are required, one
26 escort shall travel approximately 300 feet ahead

1 of the load and the second escort shall travel
2 approximately 300 feet behind the load. The
3 rotating, oscillating, or flashing lights or
4 flashing amber strobe lights and an "OVERSIZE
5 LOAD" sign shall be displayed on the escort
6 vehicles and shall be visible from the front on the
7 lead escort and from the rear on the trailing
8 escort.

9 (7) When traveling within the corporate limits
10 of a municipality, the escort vehicle shall
11 maintain a reasonable and proper distance from the
12 oversize load, consistent with existing traffic
13 conditions.

14 (8) A separate escort shall be provided for
15 each load hauled.

16 (9) The driver of an escort vehicle shall obey
17 all traffic laws.

18 (10) The escort vehicle must be in safe
19 operational condition.

20 (11) The driver of the escort vehicle must be
21 in radio contact with the driver of the vehicle
22 carrying the oversize load.

23 (F) A transport vehicle while under load of more
24 than 8 feet 6 inches in width must be equipped with an
25 illuminated rotating, oscillating, or flashing amber
26 light or lights or a flashing amber strobe light or

1 lights mounted on the top of the cab that are of
2 sufficient intensity to be visible at 500 feet in
3 normal sunlight. If the load on the transport vehicle
4 blocks the visibility of the amber lighting from the
5 rear of the vehicle, the vehicle must also be equipped
6 with an illuminated rotating, oscillating, or flashing
7 amber light or lights or a flashing amber strobe light
8 or lights mounted on the rear of the load that are of
9 sufficient intensity to be visible at 500 feet in
10 normal sunlight.

11 (G) When a flashing amber light is required on the
12 transport vehicle under load and it is operating on a
13 two-lane highway, the transport vehicle shall display
14 to the rear at least one rotating, oscillating, or
15 flashing light or a flashing amber strobe light and an
16 "OVERSIZE LOAD" sign. When a flashing amber light is
17 required on the transport vehicle under load and it is
18 operating on a multilane divided highway, the sign and
19 light shall be visible from the rear.

20 (H) Maximum speed shall be 45 miles per hour on all
21 such moves or 5 miles per hour above the posted minimum
22 speed limit, whichever is greater, but the vehicle
23 shall not at any time exceed the posted maximum speed
24 limit.

25 (3) Portable buildings designed and used for
26 agricultural and livestock raising operations that are not

1 more than 14 feet wide and with not more than a 1 foot
2 overhang along the left side of the hauling vehicle.
3 However, the buildings shall not be transported more than
4 10 miles and not on any route that is part of the National
5 System of Interstate and Defense Highways.

6 All buildings when being transported shall display at least
7 2 red cloth flags, not less than 12 inches square, mounted as
8 high as practicable on the left and right side of the building.

9 A State Police escort shall be required if it is necessary
10 for this load to use part of the left lane when crossing any 2
11 laned State highway bridge.

12 (c) Vehicles propelled by electric power obtained from
13 overhead trolley wires operated wholly within the corporate
14 limits of a municipality are also exempt from the width
15 limitation.

16 (d) Exemptions are also granted to vehicles designed for
17 the carrying of more than 10 persons under the following
18 conditions:

19 (1) (Blank);

20 (2) When operated within any public transportation
21 service with the approval of local authorities or an
22 appropriate public body authorized by law to provide public
23 transportation. Any vehicle so operated may be 8 feet 6
24 inches in width; or

25 (3) When a county engineer or superintendent of
26 highways, after giving due consideration to the mass

1 transportation needs of the area and to the width and
2 condition of the road, has determined that the operation of
3 buses wider than 8 feet will not pose an undue safety
4 hazard on a particular county or township road segment, he
5 or she may authorize buses not to exceed 8 feet 6 inches in
6 width on any highway under that engineer's or
7 superintendent's jurisdiction.

8 (d-1) A recreational vehicle, as defined in Section 1-169,
9 may exceed 8 feet 6 inches in width if:

10 (1) the excess width is attributable to appurtenances
11 that extend 6 inches or less beyond either side of the body
12 of the vehicle; and

13 (2) the roadway on which the vehicle is traveling has
14 marked lanes for vehicular traffic that are at least 11
15 feet in width.

16 As used in this subsection (d-1) and in subsection (d-2),
17 the term appurtenance includes (i) a retracted awning and its
18 support hardware and (ii) any appendage that is intended to be
19 an integral part of a recreation vehicle.

20 (d-2) A recreational vehicle that exceeds 8 feet 6 inches
21 in width as provided in subsection (d-1) may travel any roadway
22 of the State if the vehicle is being operated between a roadway
23 permitted under subsection (d-1) and:

24 (1) the location where the recreation vehicle is
25 garaged;

26 (2) the destination of the recreation vehicle; or

1 (3) a facility for food, fuel, repair, services, or
2 rest.

3 (e) A vehicle and load traveling upon the National System
4 of Interstate and Defense Highways or any other highway in the
5 system of State highways that has been designated as a Class I
6 or Class II highway by the Department, or any street or highway
7 designated by local authorities, may have a total outside width
8 of 8 feet 6 inches, provided that certain safety devices that
9 the Department determines as necessary for the safe and
10 efficient operation of motor vehicles shall not be included in
11 the calculation of width.

12 (e-1) A vehicle and load more than 8 feet wide but not
13 exceeding 8 feet 6 inches in width is allowed access according
14 to the following:

15 (1) A vehicle and load not exceeding 80,000 ~~73,280~~
16 pounds in weight is allowed access from any State
17 designated highway onto any county, township, or municipal
18 highway for a distance of 5 highway miles for the purpose
19 of loading and unloading, provided:

20 (A) The vehicle and load does not exceed 65 feet
21 overall length.

22 (B) There is no sign prohibiting that access.

23 (C) The route is not being used as a thoroughfare
24 between State designated highways.

25 (2) A vehicle and load not exceeding 80,000 ~~73,280~~
26 pounds in weight is allowed access from any State

1 designated highway onto any county or township highway for
2 a distance of 5 highway miles or onto any municipal highway
3 for a distance of one highway mile for the purpose of food,
4 fuel, repairs, and rest, provided:

5 (A) The vehicle and load does not exceed 65 feet
6 overall length.

7 (B) There is no sign prohibiting that access.

8 (C) The route is not being used as a thoroughfare
9 between State designated highways.

10 (3) A vehicle and load not exceeding 80,000 pounds in
11 weight is allowed access from a Class I highway onto any
12 street or highway for a distance of one highway mile for
13 the purpose of loading, unloading, food, fuel, repairs, and
14 rest, provided there is no sign prohibiting that access.

15 (4) A vehicle and load not exceeding 80,000 pounds in
16 weight is allowed access from a Class I or Class II highway
17 onto any State highway or any locally designated highway
18 for a distance of 5 highway miles for the purpose of
19 loading, unloading, food, fuel, repairs, and rest.

20 (5) A trailer or semi-trailer not exceeding 28 feet 6
21 inches in length, that was originally in combination with a
22 truck tractor, shall have unlimited access to points of
23 loading and unloading.

24 (6) All household goods carriers shall have unlimited
25 access to points of loading and unloading.

26 Section 5-35 of the Illinois Administrative Procedure Act

1 relating to procedures for rulemaking shall not apply to the
2 designation of highways under this paragraph (e).

3 (f) Mirrors required by Section 12-502 of this Code and
4 other safety devices identified by the Department may project
5 up to 14 inches beyond each side of a bus and up to 6 inches
6 beyond each side of any other vehicle, and that projection
7 shall not be deemed a violation of the width restrictions of
8 this Section.

9 (g) Any person who is convicted of violating this Section
10 is subject to the penalty as provided in paragraph (b) of
11 Section 15-113.

12 (Source: P.A. 93-177, eff. 7-11-03; 94-949, eff. 1-1-07.)

13 (625 ILCS 5/15-107) (from Ch. 95 1/2, par. 15-107)

14 Sec. 15-107. Length of vehicles.

15 (a) The maximum length of a single vehicle on any highway
16 of this State may not exceed 42 feet except the following:

17 (1) Semitrailers.

18 (2) Charter or regulated route buses may be up to 45
19 feet in length, not including energy absorbing bumpers.

20 (a-1) A motor home as defined in Section 1-145.01 may be up
21 to 45 feet in length, not including energy absorbing bumpers.
22 The length limitations described in this subsection (a-1) shall
23 be exclusive of energy-absorbing bumpers and rear view mirrors.

24 (b) On all non-State highways, the maximum length of
25 vehicles in combinations is as follows:

1 (1) A truck tractor in combination with a semitrailer
2 may not exceed 55 feet overall dimension.

3 (2) A truck tractor-semitrailer-trailer may not exceed
4 60 feet overall dimension.

5 (3) Combinations specially designed to transport motor
6 vehicles or boats may not exceed 60 feet overall dimension.

7 Vehicles operating during daylight hours when transporting
8 poles, pipes, machinery, or other objects of a structural
9 nature that cannot readily be dismembered are exempt from
10 length limitations, provided that no object may exceed 80 feet
11 in length and the overall dimension of the vehicle including
12 the load may not exceed 100 feet. This exemption does not apply
13 to operation on a Saturday, Sunday, or legal holiday. Legal
14 holidays referred to in this Section are the days on which the
15 following traditional holidays are celebrated: New Year's Day;
16 Memorial Day; Independence Day; Labor Day; Thanksgiving Day;
17 and Christmas Day.

18 Vehicles and loads operated by a public utility while en
19 route to make emergency repairs to public service facilities or
20 properties are exempt from length limitations, provided that
21 during night operations every vehicle and its load must be
22 equipped with a sufficient number of clearance lamps on both
23 sides and marker lamps on the extreme ends of any projecting
24 load to clearly mark the dimensions of the load.

25 A tow truck in combination with a disabled vehicle or
26 combination of disabled vehicles, as provided in paragraph (6)

1 of subsection (c) of this Section, is exempt from length
2 limitations.

3 All other combinations not listed in this subsection (b)
4 may not exceed 60 feet overall dimension.

5 (c) Except as provided in subsections (c-1) and (c-2),
6 combinations of vehicles may not exceed a total of 2 vehicles
7 except the following:

8 (1) A truck tractor semitrailer may draw one trailer.

9 (2) A truck tractor semitrailer may draw one converter
10 dolly.

11 (3) A truck tractor semitrailer may draw one vehicle
12 that is defined in Chapter 1 as special mobile equipment,
13 provided the overall dimension does not exceed 60 feet.

14 (4) A truck in transit may draw 3 trucks in transit
15 coupled together by the triple saddlemount method.

16 (5) Recreational vehicles consisting of 3 vehicles,
17 provided the following:

18 (A) The total overall dimension does not exceed 60
19 feet.

20 (B) The towing vehicle is a properly registered
21 vehicle capable of towing another vehicle using a
22 fifth-wheel type assembly.

23 (C) The second vehicle in the combination of
24 vehicles is a recreational vehicle that is towed by a
25 fifth-wheel assembly. This vehicle must be properly
26 registered and must be equipped with brakes,

1 regardless of weight.

2 (D) The third vehicle must be the lightest of the 3
3 vehicles and be a trailer or semitrailer designed or
4 used for transporting a boat, all-terrain vehicle,
5 personal watercraft, or motorcycle.

6 (E) The towed vehicles may be only for the use of
7 the operator of the towing vehicle.

8 (F) All vehicles must be properly equipped with
9 operating brakes and safety equipment required by this
10 Code, except the additional brake requirement in
11 subdivision (C) of this subparagraph (5).

12 (6) A tow truck in combination with a disabled vehicle
13 or combination of disabled vehicles, provided the towing
14 vehicle:

15 (A) Is specifically designed as a tow truck having
16 a gross vehicle weight rating of at least 18,000 pounds
17 and equipped with air brakes, provided that air brakes
18 are required only if the towing vehicle is towing a
19 vehicle, semitrailer, or tractor-trailer combination
20 that is equipped with air brakes. For the purpose of
21 this subsection, gross vehicle weight rating, or GVWR,
22 means the value specified by the manufacturer as the
23 loaded weight of the tow truck.

24 (B) Is equipped with flashing, rotating, or
25 oscillating amber lights, visible for at least 500 feet
26 in all directions.

1 (C) Is capable of utilizing the lighting and
2 braking systems of the disabled vehicle or combination
3 of vehicles.

4 (D) Does not engage a tow exceeding 50 highway
5 miles from the initial point of wreck or disablement to
6 a place of repair. Any additional movement of the
7 vehicles may occur only upon issuance of authorization
8 for that movement under the provisions of Sections
9 15-301 through 15-319 of this Code.

10 The Department may by rule or regulation prescribe
11 additional requirements regarding length limitations for a
12 tow truck towing another vehicle.

13 For purposes of this Section, a tow-dolly that merely
14 serves as substitute wheels for another legally licensed
15 vehicle is considered part of the licensed vehicle and not
16 a separate vehicle.

17 (7) Commercial vehicles consisting of 3 vehicles,
18 provided the following:

19 (A) The total overall dimension does not exceed 65
20 feet.

21 (B) The towing vehicle is a properly registered
22 vehicle capable of towing another vehicle using a
23 fifth-wheel type assembly or a goose-neck hitch ball.

24 (C) The third vehicle must be the lightest of the 3
25 vehicles and be a trailer or semitrailer.

26 (D) All vehicles must be properly equipped with

1 operating brakes and safety equipment required by this
2 Code.

3 (E) The combination of vehicles must be operated by
4 a person who holds a commercial driver's license (CDL).

5 (F) The combination of vehicles must be en route to
6 a location where new or used trailers are sold by an
7 Illinois or out-of-state licensed new or used trailer
8 dealer.

9 (c-1) A combination of 3 vehicles is allowed access to any
10 State designated highway if:

11 (1) the length of neither towed vehicle exceeds 28.5
12 feet;

13 (2) the overall wheel base of the combination of
14 vehicles does not exceed 62 feet; and

15 (3) the combination of vehicles is en route to a
16 location where new or used trailers are sold by an Illinois
17 or out-of-state licensed new or used trailer dealer.

18 (c-2) A combination of 3 vehicles is allowed access from
19 any State designated highway onto any county, township, or
20 municipal highway for a distance of 5 highway miles for the
21 purpose of delivery or collection of one or both of the towed
22 vehicles if:

23 (1) the length of neither towed vehicle exceeds 28.5
24 feet;

25 (2) the combination of vehicles does not exceed 40,000
26 pounds in gross weight and 8 feet 6 inches in width;

1 (3) there is no sign prohibiting that access;

2 (4) the route is not being used as a thoroughfare
3 between State designated highways; and

4 (5) the combination of vehicles is en route to a
5 location where new or used trailers are sold by an Illinois
6 or out-of-state licensed new or used trailer dealer.

7 (d) On Class I highways there are no overall length
8 limitations on motor vehicles operating in combinations
9 provided:

10 (1) The length of a semitrailer, unladen or with load,
11 in combination with a truck tractor may not exceed 53 feet.

12 (2) The distance between the kingpin and the center of
13 the rear axle of a semitrailer longer than 48 feet, in
14 combination with a truck tractor, may not exceed 45 feet 6
15 inches.

16 (3) The length of a semitrailer or trailer, unladen or
17 with load, operated in a truck tractor-semitrailer-trailer
18 combination, may not exceed 28 feet 6 inches.

19 (4) Maxi-cube combinations, as defined in Chapter 1,
20 may not exceed 65 feet overall dimension.

21 (5) Combinations of vehicles specifically designed to
22 transport motor vehicles or boats may not exceed 65 feet
23 overall dimension. The length limitation is inclusive of
24 front and rear bumpers but exclusive of the overhang of the
25 transported vehicles, as provided in paragraph (i) of this
26 Section.

1 (6) Stinger steered semitrailer vehicles as defined in
2 Chapter 1, specifically designed to transport motor
3 vehicles or boats, may not exceed 75 feet overall
4 dimension. The length limitation is inclusive of front and
5 rear bumpers but exclusive of the overhang of the
6 transported vehicles, as provided in paragraph (i) of this
7 Section.

8 (7) A truck in transit transporting 3 trucks coupled
9 together by the triple saddlemount method may not exceed 75
10 feet overall dimension.

11 Vehicles operating during daylight hours when transporting
12 poles, pipes, machinery, or other objects of a structural
13 nature that cannot readily be dismembered are exempt from
14 length limitations, provided that no object may exceed 80 feet
15 in length and the overall dimension of the vehicle including
16 the load may not exceed 100 feet. This exemption does not apply
17 to operation on a Saturday, Sunday, or legal holiday. Legal
18 holidays referred to in this Section are the days on which the
19 following traditional holidays are celebrated: New Year's Day;
20 Memorial Day; Independence Day; Labor Day; Thanksgiving Day;
21 and Christmas Day.

22 Vehicles and loads operated by a public utility while en
23 route to make emergency repairs to public service facilities or
24 properties are exempt from length limitations, provided that
25 during night operations every vehicle and its load must be
26 equipped with a sufficient number of clearance lamps on both

1 sides and marker lamps on the extreme ends of any projecting
2 load to clearly mark the dimensions of the load.

3 A tow truck in combination with a disabled vehicle or
4 combination of disabled vehicles, as provided in paragraph (6)
5 of subsection (c) of this Section, is exempt from length
6 limitations.

7 The length limitations described in this paragraph (d)
8 shall be exclusive of safety and energy conservation devices,
9 such as bumpers, refrigeration units or air compressors and
10 other devices, that the Department may interpret as necessary
11 for safe and efficient operation; except that no device
12 excluded under this paragraph shall have by its design or use
13 the capability to carry cargo.

14 Section 5-35 of the Illinois Administrative Procedure Act
15 relating to procedures for rulemaking shall not apply to the
16 designation of highways under this paragraph (d).

17 (e) On Class II highways there are no overall length
18 limitations on motor vehicles operating in combinations,
19 provided:

20 (1) The length of a semitrailer, unladen or with load,
21 in combination with a truck tractor, may not exceed 53 feet
22 overall dimension.

23 (2) The distance between the kingpin and the center of
24 the rear axle of a semitrailer longer than 48 feet, in
25 combination with a truck tractor, may not exceed 45 feet 6
26 inches.

1 (3) A truck tractor-semitrailer-trailer combination
2 may not exceed 65 feet in dimension from front axle to rear
3 axle.

4 (4) The length of a semitrailer or trailer, unladen or
5 with load, operated in a truck tractor-semitrailer-trailer
6 combination, may not exceed 28 feet 6 inches.

7 (5) Maxi-cube combinations, as defined in Chapter 1,
8 may not exceed 65 feet overall dimension.

9 (6) A combination of vehicles, specifically designed
10 to transport motor vehicles or boats, may not exceed 65
11 feet overall dimension. The length limitation is inclusive
12 of front and rear bumpers but exclusive of the overhang of
13 the transported vehicles, as provided in paragraph (i) of
14 this Section.

15 (7) Stinger steered semitrailer vehicles, as defined
16 in Chapter 1, specifically designed to transport motor
17 vehicles or boats, may not exceed 75 feet overall
18 dimension. The length limitation is inclusive of front and
19 rear bumpers but exclusive of the overhang of the
20 transported vehicles, as provided in paragraph (i) of this
21 Section.

22 (8) A truck in transit transporting 3 trucks coupled
23 together by the triple saddlemount method may not exceed 75
24 feet overall dimension.

25 Vehicles operating during daylight hours when transporting
26 poles, pipes, machinery, or other objects of a structural

1 nature that cannot readily be dismembered are exempt from
2 length limitations, provided that no object may exceed 80 feet
3 in length and the overall dimension of the vehicle including
4 the load may not exceed 100 feet. This exemption does not apply
5 to operation on a Saturday, Sunday, or legal holiday. Legal
6 holidays referred to in this Section are the days on which the
7 following traditional holidays are celebrated: New Year's Day;
8 Memorial Day; Independence Day; Labor Day; Thanksgiving Day;
9 and Christmas Day.

10 Vehicles and loads operated by a public utility while en
11 route to make emergency repairs to public service facilities or
12 properties are exempt from length limitations, provided that
13 during night operations every vehicle and its load must be
14 equipped with a sufficient number of clearance lamps on both
15 sides and marker lamps on the extreme ends of any projecting
16 load to clearly mark the dimensions of the load.

17 A tow truck in combination with a disabled vehicle or
18 combination of disabled vehicles, as provided in paragraph (6)
19 of subsection (c) of this Section, is exempt from length
20 limitations.

21 Local authorities, with respect to streets and highways
22 under their jurisdiction, may also by ordinance or resolution
23 allow length limitations of this subsection (e).

24 The length limitations described in this paragraph (e)
25 shall be exclusive of safety and energy conservation devices,
26 such as bumpers, refrigeration units or air compressors and

1 other devices, that the Department may interpret as necessary
2 for safe and efficient operation; except that no device
3 excluded under this paragraph shall have by its design or use
4 the capability to carry cargo.

5 (e-1) Combinations of vehicles not exceeding 65 feet
6 overall length are allowed access as follows:

7 (1) From any State designated highway onto any county,
8 township, or municipal highway for a distance of 5 highway
9 miles for the purpose of loading and unloading, provided:

10 (A) The vehicle does not exceed 80,000 ~~73,280~~
11 pounds in gross weight and 8 feet 6 inches in width.

12 (B) There is no sign prohibiting that access.

13 (C) The route is not being used as a thoroughfare
14 between State designated highways.

15 (2) From any State designated highway onto any county
16 or township highway for a distance of 5 highway miles or
17 onto any municipal highway for a distance of one highway
18 mile for the purpose of food, fuel, repairs, and rest,
19 provided:

20 (A) The vehicle does not exceed 80,000 ~~73,280~~
21 pounds in gross weight and 8 feet 6 inches in width.

22 (B) There is no sign prohibiting that access.

23 (C) The route is not being used as a thoroughfare
24 between State designated highways.

25 (e-2) Except as provided in subsection (e-3), combinations
26 of vehicles over 65 feet in length, with no overall length

1 limitation except as provided in subsections (d) and (e) of
2 this Section, are allowed access as follows:

3 (1) From a Class I highway onto any street or highway
4 for a distance of one highway mile for the purpose of
5 loading, unloading, food, fuel, repairs, and rest,
6 provided there is no sign prohibiting that access.

7 (2) From a Class I or Class II highway onto any State
8 highway or any locally designated highway for a distance of
9 5 highway miles for the purpose of loading, unloading,
10 food, fuel, repairs, and rest.

11 (e-3) Combinations of vehicles over 65 feet in length
12 operated by household goods carriers, with no overall length
13 limitations except as provided in subsections (d) and (e) of
14 this Section, have unlimited access to points of loading and
15 unloading.

16 Section 5-35 of the Illinois Administrative Procedure Act
17 relating to procedures for rulemaking shall not apply to the
18 designation of highways under this paragraph (e).

19 (f) On Class III and other non-designated State highways,
20 the length limitations for vehicles in combination are as
21 follows:

22 (1) Truck tractor-semitrailer combinations, must
23 comply with either a maximum 55 feet overall wheel base or
24 a maximum 65 feet extreme overall dimension.

25 (2) Semitrailers, unladen or with load, may not exceed
26 53 feet overall dimension.

1 (3) No truck tractor-semitrailer-trailer combination
2 may exceed 60 feet extreme overall dimension.

3 (4) The distance between the kingpin and the center
4 axle of a semitrailer longer than 48 feet, in combination
5 with a truck tractor, may not exceed 42 feet 6 inches.

6 (g) Length limitations in the preceding subsections of this
7 Section 15-107 do not apply to the following:

8 (1) Vehicles operated in the daytime, except on
9 Saturdays, Sundays, or legal holidays, when transporting
10 poles, pipe, machinery, or other objects of a structural
11 nature that cannot readily be dismembered, provided the
12 overall length of vehicle and load may not exceed 100 feet
13 and no object exceeding 80 feet in length may be
14 transported unless a permit has been obtained as authorized
15 in Section 15-301.

16 (2) Vehicles and loads operated by a public utility
17 while en route to make emergency repairs to public service
18 facilities or properties, but during night operation every
19 vehicle and its load must be equipped with a sufficient
20 number of clearance lamps on both sides and marker lamps
21 upon the extreme ends of any projecting load to clearly
22 mark the dimensions of the load.

23 (3) A tow truck in combination with a disabled vehicle
24 or combination of disabled vehicles, provided the towing
25 vehicle meets the following conditions:

26 (A) It is specifically designed as a tow truck

1 having a gross vehicle weight rating of at least 18,000
2 pounds and equipped with air brakes, provided that air
3 brakes are required only if the towing vehicle is
4 towing a vehicle, semitrailer, or tractor-trailer
5 combination that is equipped with air brakes.

6 (B) It is equipped with flashing, rotating, or
7 oscillating amber lights, visible for at least 500 feet
8 in all directions.

9 (C) It is capable of utilizing the lighting and
10 braking systems of the disabled vehicle or combination
11 of vehicles.

12 (D) It does not engage in a tow exceeding 50 miles
13 from the initial point of wreck or disablement.

14 The Department may by rule or regulation prescribe
15 additional requirements regarding length limitations for a tow
16 truck towing another vehicle. The towing vehicle, however, may
17 tow any disabled vehicle from the initial point of wreck or
18 disablement to a point where repairs are actually to occur.
19 This movement shall be valid only on State routes. The tower
20 must abide by posted bridge weight limits.

21 For the purpose of this subsection, gross vehicle weight
22 rating, or GVWR, shall mean the value specified by the
23 manufacturer as the loaded weight of the tow truck. Legal
24 holidays referred to in this Section shall be specified as the
25 day on which the following traditional holidays are celebrated:

26 New Year's Day;

1 Memorial Day;
2 Independence Day;
3 Labor Day;
4 Thanksgiving Day; and
5 Christmas Day.

6 (h) The load upon any vehicle operated alone, or the load
7 upon the front vehicle of a combination of vehicles, shall not
8 extend more than 3 feet beyond the front wheels of the vehicle
9 or the front bumper of the vehicle if it is equipped with a
10 front bumper. The provisions of this subsection (h) shall not
11 apply to any vehicle or combination of vehicles specifically
12 designed for the collection and transportation of waste,
13 garbage, or recyclable materials during the vehicle's
14 operation in the course of collecting garbage, waste, or
15 recyclable materials if the vehicle is traveling at a speed not
16 in excess of 15 miles per hour during the vehicle's operation
17 and in the course of collecting garbage, waste, or recyclable
18 materials. However, in no instance shall the load extend more
19 than 7 feet beyond the front wheels of the vehicle or the front
20 bumper of the vehicle if it is equipped with a front bumper.

21 (i) The load upon the front vehicle of a combination of
22 vehicles specifically designed to transport motor vehicles
23 shall not extend more than 3 feet beyond the foremost part of
24 the transporting vehicle and the load upon the rear
25 transporting vehicle shall not extend more than 4 feet beyond
26 the rear of the bed or body of the vehicle. This paragraph

1 shall only be applicable upon highways designated in paragraphs
2 (d) and (e) of this Section.

3 (j) Articulated vehicles comprised of 2 sections, neither
4 of which exceeds a length of 42 feet, designed for the carrying
5 of more than 10 persons, may be up to 60 feet in length, not
6 including energy absorbing bumpers, provided that the vehicles
7 are:

8 1. operated by or for any public body or motor carrier
9 authorized by law to provide public transportation
10 services; or

11 2. operated in local public transportation service by
12 any other person and the municipality in which the service
13 is to be provided approved the operation of the vehicle.

14 (j-1) (Blank).

15 (k) Any person who is convicted of violating this Section
16 is subject to the penalty as provided in paragraph (b) of
17 Section 15-113.

18 (l) (Blank).

19 (Source: P.A. 93-177, eff. 7-11-03; 93-1023, eff. 8-25-04;
20 94-713, eff. 6-1-06.)

21 (625 ILCS 5/15-111) (from Ch. 95 1/2, par. 15-111)

22 Sec. 15-111. Wheel and axle loads and gross weights.

23 (a) On non-designated highways, no vehicle or combination
24 of vehicles equipped with pneumatic tires may be operated,
25 unladen or with load, when the total weight transmitted to the

1 road surface exceeds 20,000 ~~18,000~~ pounds on a single axle or
2 34,000 ~~32,000~~ pounds on a tandem axle with no axle within the
3 tandem exceeding 20,000 ~~18,000~~ pounds except:

4 (1) when a different limit is established and posted in
5 accordance with Section 15-316 of this Code;

6 (2) vehicles for which the Department of
7 Transportation and local authorities issue overweight
8 permits under authority of Section 15-301 of this Code;

9 (3) tow trucks subject to the conditions provided in
10 subsection (d) may not exceed 24,000 pounds on a single
11 rear axle or 44,000 pounds on a tandem rear axle;

12 (4) any single axle of a 2-axle truck weighing 36,000
13 pounds or less and not a part of a combination of vehicles,
14 shall not exceed 20,000 pounds;

15 (5) any single axle of a 2-axle truck equipped with a
16 personnel lift or digger derrick, weighing 36,000 pounds or
17 less, owned and operated by a public utility, shall not
18 exceed 20,000 pounds;

19 (6) any single axle of a 2-axle truck specially
20 equipped with a front loading compactor used exclusively
21 for garbage, refuse, or recycling may not exceed 20,000
22 pounds per axle, provided that the gross weight of the
23 vehicle does not exceed 40,000 pounds;

24 (7) a truck, not in combination and specially equipped
25 with a selfcompactor or an industrial roll-off hoist and
26 roll-off container, used exclusively for garbage or refuse

1 operations may, when laden, transmit upon the road surface
2 the following maximum weights: 22,000 pounds on a single
3 axle; 40,000 pounds on a tandem axle;

4 (8) a truck, not in combination and used exclusively
5 for the collection of rendering materials, may, when laden,
6 transmit upon the road surface the following maximum
7 weights: 22,000 pounds on a single axle; 40,000 pounds on a
8 tandem axle;

9 (9) tandem axles on a 3-axle truck registered as a
10 Special Hauling Vehicle, manufactured prior to or in the
11 model year of 2014 and first registered in Illinois prior
12 to January 1, 2015, with a distance greater than 72 inches
13 but not more than 96 inches between any series of 2 axles,
14 is allowed a combined weight on the series not to exceed
15 36,000 pounds and neither axle of the series may exceed
16 20,000 ~~18,000~~ pounds. Any vehicle of this type manufactured
17 after the model year of 2014 or first registered in
18 Illinois after December 31, 2014 may not exceed a combined
19 weight of 34,000 ~~32,000~~ pounds through the series of 2
20 axles and neither axle of the series may exceed 20,000
21 ~~18,000~~ pounds;

22 (10) a 4-axle truck mixer registered as a Special
23 Hauling Vehicle, used exclusively for the mixing and
24 transportation of concrete in the plastic state and
25 manufactured prior to or in the model year of 2014 and
26 first registered in Illinois prior to January 1, 2015, is

1 allowed the following maximum weights: 20,000 pounds on any
2 single axle; 36,000 pounds on any series of 2 axles greater
3 than 72 inches but not more than 96 inches; and 34,000
4 pounds on any series of 2 axles greater than 40 inches but
5 not more than 72 inches;

6 (11) 4-axle vehicles or a 5 or more axle combination of
7 vehicles: The weight transmitted upon the road surface
8 through any series of 3 axles whose centers are more than
9 96 inches apart, measured between extreme axles in the
10 series, may not exceed those allowed in the table contained
11 in subsection (f) of this Section. No axle or tandem axle
12 of the series may exceed the maximum weight permitted under
13 this Section for a single or tandem axle.

14 No vehicle or combination of vehicles equipped with other
15 than pneumatic tires may be operated, unladen or with load,
16 upon the highways of this State when the gross weight on the
17 road surface through any wheel exceeds 800 pounds per inch
18 width of tire tread or when the gross weight on the road
19 surface through any axle exceeds 16,000 pounds.

20 (b) On non-designated highways, the gross weight of
21 vehicles and combination of vehicles including the weight of
22 the vehicle or combination and its maximum load shall be
23 subject to the federal bridge formula provided in subsection
24 (f) of this Section ~~foregoing limitations and further shall not~~
25 ~~exceed the following gross weights dependent upon the number of~~
26 ~~axles and distance between extreme axles of the vehicle or~~

1 ~~combination measured longitudinally to the nearest foot.~~

2 ~~VEHICLES HAVING 2 AXLES 36,000 pounds~~

3 ~~VEHICLES OR COMBINATIONS~~

4 ~~HAVING 3 AXLES~~

5	With Tandem		With or	
6	Axles		Without	
7			Tandem Axles	
8	Minimum		Minimum	
9	distance to	Maximum	distance to	Maximum
10	nearest foot	Gross	nearest foot	Gross
11	between	Weight	between	Weight
12	extreme axles	(pounds)	extreme axles	(pounds)
13	10 feet	41,000	16 feet	46,000
14	11	42,000	17	47,000
15	12	43,000	18	47,500
16	13	44,000	19	48,000
17	14	44,500	20	49,000
18	15	45,000	21 feet or more	50,000

19 ~~VEHICLES OR COMBINATIONS HAVING 4 AXLES~~

20	Minimum		Minimum	
21	distance to	Maximum	distance to	Maximum
22	nearest foot	Gross	nearest foot	Gross
23	between	Weight	between	Weight

extreme axles	(pounds)	extreme axles	(pounds)
15 feet	50,000	26 feet	57,500
16	50,500	27	58,000
17	51,500	28	58,500
18	52,000	29	59,500
19	52,500	30	60,000
20	53,500	31	60,500
21	54,000	32	61,500
22	54,500	33	62,000
23	55,500	34	62,500
24	56,000	35	63,500
25	56,500	36 feet or more	64,000

~~A vehicle not in a combination having more than 4 axles may not exceed the weight in the table in this subsection (b) for 4 axles measured between the extreme axles of the vehicle.~~

~~COMBINATIONS HAVING 5 OR MORE AXLES~~

Minimum distance to	Maximum
nearest foot between	Gross Weight
extreme axles	(pounds)
42 feet or less	72,000
43	73,000
44 feet or more	73,280

~~VEHICLES OPERATING ON CRAWLER TYPE TRACKS 40,000 pounds~~

1 TRUCKS EQUIPPED WITH SELFCOMPACTORS
2 OR ROLL-OFF HOISTS AND ROLL-OFF CONTAINERS FOR GARBAGE,
3 REFUSE, OR RECYCLING HAULS ONLY AND TRUCKS USED FOR
4 THE COLLECTION OF RENDERING MATERIALS
5 On Highway Not Part of National System
6 of Interstate and Defense Highways
7 with 2 axles 36,000 pounds
8 with 3 axles 54,000 pounds

9 TWO AXLE TRUCKS EQUIPPED WITH
10 A FRONT LOADING COMPACTOR USED EXCLUSIVELY
11 FOR THE COLLECTION OF GARBAGE, REFUSE, OR RECYCLING
12 with 2 axles 40,000 pounds

13 A 4-axle truck mixer registered as a Special Hauling
14 Vehicle, used exclusively for mixing and transportation of
15 concrete in the plastic state, manufactured before or in the
16 model year of 2014, and first registered in Illinois before
17 January 1, 2015, is allowed a maximum gross weight listed in
18 the table of subsection (f) of this Section for 4 axles. This
19 vehicle, while loaded with concrete in the plastic state, is
20 not subject to the series of 3 axles requirement provided for
21 in subdivision (a)(11) of this Section, but no axle or tandem
22 axle of the series may exceed the maximum weight permitted
23 under subdivision (a)(10) of this Section.

24 (b-1) As used in this Section, a "recycling haul" or

1 "recycling operation" means the hauling of segregated,
2 non-hazardous, non-special, homogeneous non-putrescible
3 materials, such as paper, glass, cans, or plastic, for
4 subsequent use in the secondary materials market.

5 (c) Cities having a population of more than 50,000 may
6 permit by ordinance axle loads on 2 axle motor vehicles 33 1/2%
7 above those provided for herein, but the increase shall not
8 become effective until the city has officially notified the
9 Department of the passage of the ordinance and shall not apply
10 to those vehicles when outside of the limits of the city, nor
11 shall the gross weight of any 2 axle motor vehicle operating
12 over any street of the city exceed 40,000 pounds.

13 (d) Weight limitations shall not apply to vehicles
14 (including loads) operated by a public utility when
15 transporting equipment required for emergency repair of public
16 utility facilities or properties or water wells.

17 A combination of vehicles, including a tow truck and a
18 disabled vehicle or disabled combination of vehicles, that
19 exceeds the weight restriction imposed by this Code, may be
20 operated on a public highway in this State provided that
21 neither the disabled vehicle nor any vehicle being towed nor
22 the tow truck itself shall exceed the weight limitations
23 permitted under this Chapter. During the towing operation,
24 neither the tow truck nor the vehicle combination shall exceed
25 24,000 pounds on a single rear axle and 44,000 pounds on a
26 tandem rear axle, provided the towing vehicle:

1 (1) is specifically designed as a tow truck having a
2 gross vehicle weight rating of at least 18,000 pounds and
3 is equipped with air brakes, provided that air brakes are
4 required only if the towing vehicle is towing a vehicle,
5 semitrailer, or tractor-trailer combination that is
6 equipped with air brakes;

7 (2) is equipped with flashing, rotating, or
8 oscillating amber lights, visible for at least 500 feet in
9 all directions;

10 (3) is capable of utilizing the lighting and braking
11 systems of the disabled vehicle or combination of vehicles;
12 and

13 (4) does not engage in a tow exceeding 20 miles from
14 the initial point of wreck or disablement. Any additional
15 movement of the vehicles may occur only upon issuance of
16 authorization for that movement under the provisions of
17 Sections 15-301 through 15-319 of this Code. The towing
18 vehicle, however, may tow any disabled vehicle from the
19 initial point of wreck or disablement to a point where
20 repairs are actually to occur. This movement shall be valid
21 only on State routes. The tower must abide by posted bridge
22 weight limits.

23 Gross weight limits shall not apply to the combination of
24 the tow truck and vehicles being towed. The tow truck license
25 plate must cover the operating empty weight of the tow truck
26 only. The weight of each vehicle being towed shall be covered

1 by a valid license plate issued to the owner or operator of the
2 vehicle being towed and displayed on that vehicle. If no valid
3 plate issued to the owner or operator of that vehicle is
4 displayed on that vehicle, or the plate displayed on that
5 vehicle does not cover the weight of the vehicle, the weight of
6 the vehicle shall be covered by the third tow truck plate
7 issued to the owner or operator of the tow truck and
8 temporarily affixed to the vehicle being towed. If a roll-back
9 carrier is registered and being used as a tow truck, however,
10 the license plate or plates for the tow truck must cover the
11 gross vehicle weight, including any load carried on the bed of
12 the roll-back carrier.

13 The Department may by rule or regulation prescribe
14 additional requirements. However, nothing in this Code shall
15 prohibit a tow truck under instructions of a police officer
16 from legally clearing a disabled vehicle, that may be in
17 violation of weight limitations of this Chapter, from the
18 roadway to the berm or shoulder of the highway. If in the
19 opinion of the police officer that location is unsafe, the
20 officer is authorized to have the disabled vehicle towed to the
21 nearest place of safety.

22 For the purpose of this subsection, gross vehicle weight
23 rating, or GVWR, shall mean the value specified by the
24 manufacturer as the loaded weight of the tow truck.

25 (e) No vehicle or combination of vehicles equipped with
26 pneumatic tires shall be operated, unladen or with load, upon

1 the highways of this State in violation of the provisions of
2 any permit issued under the provisions of Sections 15-301
3 through 15-319 of this Chapter.

4 (f) ~~No~~ On ~~designated Class I, II, or III highways and the~~
5 ~~National System of Interstate and Defense Highways,~~ no vehicle
6 or combination of vehicles with pneumatic tires may be
7 operated, unladen or with load, when the total weight on the
8 road surface exceeds the following: 20,000 pounds on a single
9 axle; 34,000 pounds on a tandem axle with no axle within the
10 tandem exceeding 20,000 pounds; 80,000 pounds gross weight for
11 vehicle combinations of 5 or more axles; or a total weight on a
12 group of 2 or more consecutive axles in excess of that weight
13 produced by the application of the following formula: $W = 500$
14 times the sum of $(LN \text{ divided by } N-1) + 12N + 36$, where "W"
15 equals overall total weight on any group of 2 or more
16 consecutive axles to the nearest 500 pounds, "L" equals the
17 distance measured to the nearest foot between extremes of any
18 group of 2 or more consecutive axles, and "N" equals the number
19 of axles in the group under consideration.

20 The above formula when expressed in tabular form results in
21 allowable loads as follows:

22 Distance measured

23 to the nearest

24 foot between the

25 extremes of any

Maximum weight in pounds

		of any group of				
		2 or more consecutive axles				
	feet	2 axles	3 axles	4 axles	5 axles	6 axles
1						
2						
3						
4						
5	4	34,000				
6	5	34,000				
7	6	34,000				
8	7	34,000				
9	8	38,000*	42,000			
10	9	39,000	42,500			
11	10	40,000	43,500			
12	11		44,000			
13	12		45,000	50,000		
14	13		45,500	50,500		
15	14		46,500	51,500		
16	15		47,000	52,000		
17	16		48,000	52,500	58,000	
18	17		48,500	53,500	58,500	
19	18		49,500	54,000	59,000	
20	19		50,000	54,500	60,000	
21	20		51,000	55,500	60,500	66,000
22	21		51,500	56,000	61,000	66,500
23	22		52,500	56,500	61,500	67,000
24	23		53,000	57,500	62,500	68,000
25	24		54,000	58,000	63,000	68,500
26	25		54,500	58,500	63,500	69,000

1	26	55,500	59,500	64,000	69,500
2	27	56,000	60,000	65,000	70,000
3	28	57,000	60,500	65,500	71,000
4	29	57,500	61,500	66,000	71,500
5	30	58,500	62,000	66,500	72,000
6	31	59,000	62,500	67,500	72,500
7	32	60,000	63,500	68,000	73,000
8	33		64,000	68,500	74,000
9	34		64,500	69,000	74,500
10	35		65,500	70,000	75,000
11	36		66,000	70,500	75,500
12	37		66,500	71,000	76,000
13	38		67,500	72,000	77,000
14	39		68,000	72,500	77,500
15	40		68,500	73,000	78,000
16	41		69,500	73,500	78,500
17	42		70,000	74,000	79,000
18	43		70,500	75,000	80,000
19	44		71,500	75,500	
20	45		72,000	76,000	
21	46		72,500	76,500	
22	47		73,500	77,500	
23	48		74,000	78,000	
24	49		74,500	78,500	
25	50		75,500	79,000	
26	51		76,000	80,000	

1	52	76,500
2	53	77,500
3	54	78,000
4	55	78,500
5	56	79,500
6	57	80,000

7 *If the distance between 2 axles is 96 inches or less, the 2
8 axles are tandem axles and the maximum total weight may not
9 exceed 34,000 pounds, notwithstanding the higher limit
10 resulting from the application of the formula.

11 Vehicles not in a combination having more than 4 axles may
12 not exceed the weight in the table in this subsection (f) for 4
13 axles measured between the extreme axles of the vehicle.

14 Vehicles in a combination having more than 6 axles may not
15 exceed the weight in the table in this subsection (f) for 6
16 axles measured between the extreme axles of the combination.

17 Local authorities, with respect to streets and highways
18 under their jurisdiction, without additional fees, may also by
19 ordinance or resolution allow the weight limitations of this
20 subsection, provided the maximum gross weight on any one axle
21 shall not exceed 20,000 pounds and the maximum total weight on
22 any tandem axle shall not exceed 34,000 pounds, on designated
23 highways when appropriate regulatory signs giving notice are
24 erected upon the street or highway or portion of any street or
25 highway affected by the ordinance or resolution.

26 The following are exceptions to the above formula:

1 (1) Two consecutive sets of tandem axles may carry a
2 total weight of 34,000 pounds each if the overall distance
3 between the first and last axles of the consecutive sets of
4 tandem axles is 36 feet or more.

5 (2) Vehicles for which a different limit is established
6 and posted in accordance with Section 15-316 of this Code.

7 (3) Vehicles for which the Department of
8 Transportation and local authorities issue overweight
9 permits under authority of Section 15-301 of this Code.
10 These vehicles are not subject to the bridge formula.

11 (4) Tow trucks subject to the conditions provided in
12 subsection (d) may not exceed 24,000 pounds on a single
13 rear axle or 44,000 pounds on a tandem rear axle.

14 (5) A tandem axle on a 3-axle truck registered as a
15 Special Hauling Vehicle, manufactured prior to or in the
16 model year of 2014, and registered in Illinois prior to
17 January 1, 2015, with a distance between 2 axles in a
18 series greater than 72 inches but not more than 96 inches
19 may not exceed a total weight of 36,000 pounds and neither
20 axle of the series may exceed 18,000 pounds.

21 (6) A truck not in combination, equipped with a self
22 compactor or an industrial roll-off hoist and roll-off
23 container, used exclusively for garbage, refuse, or
24 recycling operations, may, when laden, transmit upon the
25 road surface, except when on part of the National System of
26 Interstate and Defense Highways, the following maximum

1 weights: 22,000 pounds on a single axle; 40,000 pounds on a
2 tandem axle; 36,000 pounds gross weight on a 2-axle
3 vehicle; 54,000 pounds gross weight on a 3-axle vehicle.
4 This vehicle is not subject to the bridge formula.

5 (7) Combinations of vehicles, registered as Special
6 Hauling Vehicles that include a semitrailer manufactured
7 prior to or in the model year of 2014, and registered in
8 Illinois prior to January 1, 2015, having 5 axles with a
9 distance of 42 feet or less between extreme axles, may not
10 exceed the following maximum weights: 18,000 pounds on a
11 single axle; 32,000 pounds on a tandem axle; and 72,000
12 pounds gross weight. This combination of vehicles is not
13 subject to the bridge formula. For all those combinations
14 of vehicles that include a semitrailer manufactured after
15 the effective date of this amendatory Act of the 92nd
16 General Assembly, the overall distance between the first
17 and last axles of the 2 sets of tandems must be 18 feet 6
18 inches or more. Any combination of vehicles that has had
19 its cargo container replaced in its entirety after December
20 31, 2014 may not exceed the weights allowed by the bridge
21 formula.

22 (8) A 4-axle truck mixer registered as a Special
23 Hauling Vehicle, used exclusively for the mixing and
24 transportation of concrete in the plastic state,
25 manufactured before or in the model year of 2014, first
26 registered in Illinois before January 1, 2015, and not

1 operated on a highway that is part of the National System
2 of Interstate Highways, is allowed the following maximum
3 weights: 20,000 pounds on any single axle; 36,000 pounds on
4 a series of axles greater than 72 inches but not more than
5 96 inches; and 34,000 pounds on any series of 2 axles
6 greater than 40 inches but not more than 72 inches. The
7 gross weight of this vehicle may not exceed the weights
8 allowed by the bridge formula for 4 axles. The bridge
9 formula does not apply to any series of 3 axles while the
10 vehicle is transporting concrete in the plastic state, but
11 no axle or tandem axle of the series may exceed the maximum
12 weight permitted under this subsection (f).

13 No vehicle or combination of vehicles equipped with other
14 than pneumatic tires may be operated, unladen or with load,
15 upon the highways of this State when the gross weight on the
16 road surface through any wheel exceeds 800 pounds per inch
17 width of tire tread or when the gross weight on the road
18 surface through any axle exceeds 16,000 pounds.

19 (f-1) A vehicle and load not exceeding 80,000 pounds is
20 allowed travel on non-designated highways so long as there is
21 no sign prohibiting that access. A vehicle and load not
22 exceeding 73,280 pounds is allowed access as follows:

23 ~~(1) From any State designated highway onto any county,~~
24 ~~township, or municipal highway for a distance of 5 highway~~
25 ~~miles for the purpose of loading and unloading, provided:~~

26 ~~(A) The vehicle and load does not exceed 8 feet 6~~

1 ~~inches in width and 65 feet overall length.~~

2 ~~(B) There is no sign prohibiting that access.~~

3 ~~(C) The route is not being used as a thoroughfare~~
4 ~~between State designated highways.~~

5 ~~(2) From any State designated highway onto any county~~
6 ~~or township highway for a distance of 5 highway miles, or~~
7 ~~any municipal highway for a distance of one highway mile~~
8 ~~for the purpose of food, fuel, repairs, and rest, provided:~~

9 ~~(A) The vehicle and load does not exceed 8 feet 6~~
10 ~~inches in width and 65 feet overall length.~~

11 ~~(B) There is no sign prohibiting that access.~~

12 ~~(C) The route is not being used as a thoroughfare~~
13 ~~between State designated highways.~~

14 ~~(f 2) A vehicle and load greater than 73,280 pounds in~~
15 ~~weight but not exceeding 80,000 pounds is allowed access as~~
16 ~~follows:~~

17 ~~(1) From a Class I highway onto any street or highway~~
18 ~~for a distance of one highway mile for the purpose of~~
19 ~~loading, unloading, food, fuel, repairs, and rest,~~
20 ~~provided there is no sign prohibiting that access.~~

21 ~~(2) From a Class I, II, or III highway onto any State~~
22 ~~highway or any local designated highway for a distance of 5~~
23 ~~highway miles for the purpose of loading, unloading, food,~~
24 ~~fuel, repairs, and rest.~~

25 ~~Section 5-35 of the Illinois Administrative Procedure Act~~
26 ~~relating to procedures for rulemaking shall not apply to the~~

1 ~~designation of highways under this subsection.~~

2 (g) No person shall operate a vehicle or combination of
3 vehicles over a bridge or other elevated structure constituting
4 part of a highway with a gross weight that is greater than the
5 maximum weight permitted by the Department, when the structure
6 is sign posted as provided in this Section.

7 (h) The Department upon request from any local authority
8 shall, or upon its own initiative may, conduct an investigation
9 of any bridge or other elevated structure constituting a part
10 of a highway, and if it finds that the structure cannot with
11 safety to itself withstand the weight of vehicles otherwise
12 permissible under this Code the Department shall determine and
13 declare the maximum weight of vehicles that the structures can
14 withstand, and shall cause or permit suitable signs stating
15 maximum weight to be erected and maintained before each end of
16 the structure. No person shall operate a vehicle or combination
17 of vehicles over any structure with a gross weight that is
18 greater than the posted maximum weight.

19 (i) Upon the trial of any person charged with a violation
20 of subsections (g) or (h) of this Section, proof of the
21 determination of the maximum allowable weight by the Department
22 and the existence of the signs, constitutes conclusive evidence
23 of the maximum weight that can be maintained with safety to the
24 bridge or structure.

25 (Source: P.A. 94-464, eff. 1-1-06; 94-926, eff. 1-1-07; 95-51,
26 eff. 1-1-08.)

1 (625 ILCS 5/15-112) (from Ch. 95 1/2, par. 15-112)

2 Sec. 15-112. Officers to weigh vehicles and require removal
3 of excess loads.

4 (a) Any police officer having reason to believe that the
5 weight of a vehicle and load is unlawful shall require the
6 driver to stop and submit to a weighing of the same either by
7 means of a portable or stationary scales that have been tested
8 and approved at a frequency prescribed by the Illinois
9 Department of Agriculture, or for those scales operated by the
10 State, when such tests are requested by the Department of State
11 Police, whichever is more frequent. If such scales are not
12 available at the place where such vehicle is stopped, the
13 police officer shall require that such vehicle be driven to the
14 nearest available scale that has been tested and approved
15 pursuant to this Section by the Illinois Department of
16 Agriculture. Notwithstanding any provisions of the Weights and
17 Measures Act or the United States Department of Commerce NIST
18 handbook 44, multi or single draft weighing is an acceptable
19 method of weighing by law enforcement for determining a
20 violation of Chapter 3 or 15 of this Code. Law enforcement is
21 exempt from the requirements of commercial weighing
22 established in NIST handbook 44.

23 Within 18 months after the effective date of this
24 amendatory Act of the 91st General Assembly, all municipal and
25 county officers, technicians, and employees who set up and

1 operate portable scales for wheel load or axle load or both and
2 issue citations based on the use of portable scales for wheel
3 load or axle load or both and who have not successfully
4 completed initial classroom and field training regarding the
5 set up and operation of portable scales, shall attend and
6 successfully complete initial classroom and field training
7 administered by the Illinois Law Enforcement Training
8 Standards Board.

9 (b) Whenever an officer, upon weighing a vehicle and the
10 load, determines that the weight is unlawful, such officer
11 shall require the driver to stop the vehicle in a suitable
12 place and remain standing until such portion of the load is
13 removed as may be necessary to reduce the weight of the vehicle
14 to the limit permitted under this Chapter, or to the limit
15 permitted under the terms of a permit issued pursuant to
16 Sections 15-301 through 15-318 and shall forthwith arrest the
17 driver or owner. All material so unloaded shall be cared for by
18 the owner or operator of the vehicle at the risk of such owner
19 or operator; however, whenever a 3 or 4 axle vehicle with a
20 tandem axle dimension greater than 72 inches, but less than 96
21 inches and registered as a Special Hauling Vehicle is
22 transporting asphalt or concrete in the plastic state that
23 exceeds axle weight or gross weight limits by less than 4,000
24 pounds, the owner or operator of the vehicle shall accept the
25 arrest ticket or tickets for the alleged violations under this
26 Section and proceed without shifting or reducing the load being

1 transported or may shift or reduce the load under the
2 provisions of subsection (d) or (e) of this Section, when
3 applicable. Any fine imposed following an overweight violation
4 by a vehicle registered as a Special Hauling Vehicle
5 transporting asphalt or concrete in the plastic state shall be
6 paid as provided in subsection 4 of paragraph (a) of Section
7 16-105 of this Code.

8 (c) The Department of Transportation may, at the request of
9 the Department of State Police, erect appropriate regulatory
10 signs on any State highway directing second division vehicles
11 to a scale. The Department of Transportation may also, at the
12 direction of any State Police officer, erect portable
13 regulating signs on any highway directing second division
14 vehicles to a portable scale. Every such vehicle, pursuant to
15 such sign, shall stop and be weighed.

16 (d) Whenever any axle load of a vehicle exceeds the axle or
17 tandem axle weight limits permitted by paragraph (a) or (f) of
18 Section 15-111 by 2000 pounds or less, the owner or operator of
19 the vehicle must shift or remove the excess so as to comply
20 with paragraph (a) or (f) of Section 15-111. No overweight
21 arrest ticket shall be issued to the owner or operator of the
22 vehicle by any officer if the excess weight is shifted or
23 removed as required by this paragraph.

24 (e) Whenever the gross weight of a vehicle with a
25 registered gross weight of 80,000 ~~73,200~~ pounds or less exceeds
26 the weight limits of paragraph (b) or (f) of Section 15-111 of

1 this Chapter by 2000 pounds or less, the owner or operator of
2 the vehicle must remove the excess. Whenever the gross weight
3 of a vehicle with a registered gross weight of 80,000 ~~73,281~~
4 pounds or more exceeds the weight limits of paragraph (b) or
5 (f) of Section 15-111 by 1,000 pounds or less or 2,000 pounds
6 or less if weighed on wheel load weighers, the owner or
7 operator of the vehicle must remove the excess. In either case
8 no arrest ticket for any overweight violation of this Code
9 shall be issued to the owner or operator of the vehicle by any
10 officer if the excess weight is removed as required by this
11 paragraph. A person who has been granted a special permit under
12 Section 15-301 of this Code shall not be granted a tolerance on
13 wheel load weighers.

14 (f) Whenever an axle load of a vehicle exceeds axle weight
15 limits allowed by the provisions of a permit an arrest ticket
16 shall be issued, but the owner or operator of the vehicle may
17 shift the load so as to comply with the provisions of the
18 permit. Where such shifting of a load to comply with the permit
19 is accomplished, the owner or operator of the vehicle may then
20 proceed.

21 (g) Any driver of a vehicle who refuses to stop and submit
22 his vehicle and load to weighing after being directed to do so
23 by an officer or removes or causes the removal of the load or
24 part of it prior to weighing is guilty of a business offense
25 and shall be fined not less than \$500 nor more than \$2,000.

26 (Source: P.A. 91-129, eff. 7-16-99; 92-417, eff. 1-1-02.)

1 (625 ILCS 5/15-113) (from Ch. 95 1/2, par. 15-113)

2 Sec. 15-113. Violations; Penalties.

3 (a) Whenever any vehicle is operated in violation of the
4 provisions of Section 15-111 or subsection (d) of Section
5 3-401, the owner or driver of such vehicle shall be deemed
6 guilty of such violation and either the owner or the driver of
7 such vehicle may be prosecuted for such violation. Any person
8 charged with a violation of any of these provisions who pleads
9 not guilty shall be present in court for the trial on the
10 charge. Any person, firm or corporation convicted of any
11 violation of Section 15-111 including, but not limited to, a
12 maximum axle or gross limit specified on a regulatory sign
13 posted in accordance with paragraph (g) or (h) of Section
14 15-111, shall be fined according to the following schedule:

15	Up to and including	2000 pounds	
16		overweight = <u>\$100</u> \$50	
17	from 2001 through	2500 pounds	
18			
19		overweight = the fine is <u>\$270</u> \$135	
20	from 2501 through	3000 pounds	
21			
22		overweight = the fine is <u>\$330</u> \$165	
23	from 3001 through	3500 pounds	
24			
25		overweight = the fine is <u>\$520</u> \$260	

1 from 3501 through 4000 pounds
2
3 overweight = the fine is \$600 ~~\$300~~
4 from 4001 through 4500 pounds
5
6 overweight = the fine is \$850 ~~\$425~~
7 from 4501 through 5000 pounds
8
9 overweight = the fine is \$950 ~~\$475~~
10 from 5001 or more pounds overweight = the fine shall be
11 computed by
12 assessing \$1500 ~~\$750~~
13 for
14 the first 5000
15 pounds overweight
16
17 and \$150 ~~\$75~~ for each
18 additional increment
19 of 500 pounds
20 overweight or
21 fraction thereof.

22 In addition any person, firm or corporation convicted of 4
23 or more violations of Section 15-111 within any 12 month period
24 shall be fined an additional amount of \$5,000 ~~\$2500~~ for the
25 fourth and each subsequent conviction within the 12 month
26 period. Provided, however, that with regard to a firm or

1 corporation, a fourth or subsequent conviction shall mean a
2 fourth or subsequent conviction attributable to any one
3 employee-driver.

4 (b) Whenever any vehicle is operated in violation of the
5 provisions of Sections 15-102, 15-103 or 15-107, the owner or
6 driver of such vehicle shall be deemed guilty of such violation
7 and either may be prosecuted for such violation. Any person,
8 firm or corporation convicted of any violation of Sections
9 15-102, 15-103 or 15-107 shall be fined for the first or second
10 conviction an amount equal to not less than \$50 nor more than
11 \$500, and for the third and subsequent convictions by the same
12 person, firm or corporation within a period of one year after
13 the date of the first offense, not less than \$500 nor more than
14 \$1,000.

15 (c) All proceeds of the additional fines imposed by this
16 amendatory Act of the 96th General Assembly shall be deposited
17 into the Capital Projects Fund.

18 (Source: P.A. 88-476; 89-117, eff. 7-7-95; 89-245, eff.
19 1-1-96.)

20 (625 ILCS 5/15-306) (from Ch. 95 1/2, par. 15-306)

21 Sec. 15-306. Fees for Overweight-Axle Loads. Fees for
22 special permits to move legal gross weight vehicles,
23 combinations of vehicles and loads with overweight-axle loads
24 shall be paid by the applicant to the Department as follows:

25 For each overweight single axle or tandem axle group, the

1 flat rate fees herein scheduled for increments of 45 miles or
 2 fraction thereof including issuance fee predicated upon a
 3 20,000 ~~an 18,000~~ pound single axle equivalency.

4 20,000 ~~18,000~~ Pound Single Axle Equivalency Fees

5 Axle weight	2-Axle	3-Axle	
6 in excess	Single Axle	Tandem	Tandem
7 of legal			
8 1-6000 lbs.	\$5	\$5	\$5
9 6001-11,000 lbs.	8	7	6
10 11,001-17,000 lbs.	not permitted	8	7
11 17,001-22,000 lbs.	not permitted	not permitted	9
12 22,001-29,000 lbs.	not permitted	not permitted	11
13 (Source: P.A. 90-676, eff. 7-31-98.)			

14 (625 ILCS 5/15-307) (from Ch. 95 1/2, par. 15-307)

15 Sec. 15-307. Fees for Overweight-Gross Loads. Fees for
 16 special permits to move vehicles, combinations of vehicles and
 17 loads with overweight-gross loads shall be paid at the flat
 18 rate fees established in this Section for weights in excess of
 19 legal gross weights, by the applicant to the Department.

20 (a) With respect to fees for overweight-gross loads listed
 21 in this Section and for overweight-axle loads listed in Section
 22 15-306, one fee only shall be charged, whichever is the
 23 greater, but not for both.

24 (b) In lieu of the fees stated in this Section and Section
 25 15-306, with respect to combinations of vehicles consisting of

1 a 3-axle truck tractor with a tandem axle composed of 2
 2 consecutive axles drawing a semitrailer, or other vehicle
 3 approved by the Department, equipped with a tandem axle
 4 composed of 3 consecutive axles, weighing over 80,000 ~~73,280~~
 5 pounds but not more than 88,000 pounds gross weight, the fees
 6 shall be at the following rates:

7	Distance	Rate
8	For the first 45 miles	\$10
9	From 45 miles to 90 miles	12.50
10	From 90 miles to 135 miles	15.00
11	From 135 miles to 180 miles	17.50
12	From 180 miles to 225 miles	20.00
13	For each additional 45 miles or part	
14	thereof in excess of the rate for	
15	225 miles, an additional	2.50

16 For such combinations weighing over 88,000 pounds but not
 17 more than 100,000 pounds gross weight, the fees shall be at the
 18 following rates:

19	Distance	Rate
20	For the first 45 miles	15
21	From 45 miles to 90 miles	25
22	From 90 miles to 135 miles	35
23	From 135 miles to 180 miles	45
24	From 180 miles to 225 miles	55
25	For each additional 45 miles or part	
26	thereof in excess of the rate for	

1 225 miles, an additional 10

2 For such combination weighing over 100,000 pounds but not
3 more than 110,000 pounds gross weight, the fees shall be at the
4 following rates:

5 Distance	Rate
------------	------

6 For the first 45 miles	\$20
--------------------------	------

7 From 45 miles to 90 miles	32.50
-----------------------------	-------

8 From 90 miles to 135 miles	45
------------------------------	----

9 From 135 miles to 180 miles	57.50
-------------------------------	-------

10 From 180 miles to 225 miles	70
--------------------------------	----

11 For each additional 45 miles or part

12 thereof in excess of the rate for

13 225 miles an additional	12.50
----------------------------	-------

14 For such combinations weighing over 110,000 pounds but not
15 more than 120,000 pounds gross weight, the fees shall be at the
16 following rates:

17 Distance	Rate
-------------	------

18 For the first 45 miles	\$30
---------------------------	------

19 From 46 miles to 90 miles	55
------------------------------	----

20 From 90 miles to 135 miles	80
-------------------------------	----

21 From 135 miles to 180 miles	105
--------------------------------	-----

22 From 180 miles to 225 miles	130
--------------------------------	-----

23 For each additional 45 miles or part

24 thereof in excess of the rate

25 for 225 miles an additional	25
--------------------------------	----

1 Payment of overweight fees for the above combinations also
 2 shall include fees for overwidth dimensions of 4 feet or less,
 3 overheight and overlength. Any overwidth in excess of 4 feet
 4 shall be charged an additional fee of \$15.

5 (c) In lieu of the fees stated in this Section and Section
 6 15-306 of this Chapter, with respect to combinations of
 7 vehicles consisting of a 3-axle truck tractor with a tandem
 8 axle composed of 2 consecutive axles drawing a semitrailer, or
 9 other vehicle approved by the Department, equipped with a
 10 tandem axle composed of 2 consecutive axles, weighing over
 11 80,000 ~~73,280~~ pounds but not more than 88,000 pounds gross
 12 weight, the fees shall be at the following rates:

13	Distance	Rate
14	For the first 45 miles	\$20
15	From 45 miles to 90 miles	32.50
16	From 90 miles to 135 miles	45
17	From 135 miles to 180 miles	57.50
18	From 180 miles to 225 miles	70
19	For each additional 60 miles or part	
20	thereof in excess of the rate for	
21	225 miles an additional	12.50

22 For such combination weighing over 88,000 pounds but not
 23 more than 100,000 pounds gross weight, the fees shall be at the
 24 following rates:

25	Distance	Rate
26	For the first 45 miles	\$30

1	From 46 miles to 90 miles	55
2	From 90 miles to 135 miles	80
3	From 135 miles to 180 miles	105
4	From 180 miles to 225 miles	130
5	For each additional 45 miles or part	
6	thereof in excess of the rate for	
7	225 miles an additional	25

8 Payment of overweight fees for the above combinations also
9 shall include fees for overwidth dimension of 4 feet or less,
10 overheight and overlength. Any overwidth in excess of 4 feet
11 shall be charged an additional overwidth fee of \$15.

12 (d) In lieu of the fees stated in this Section and in
13 Section 15-306 of this Chapter, with respect to a 3 (or more)
14 axle mobile crane or water well-drilling vehicle consisting of
15 a single axle and a tandem axle or 2 tandem axle groups
16 composed of 2 consecutive axles each, with a distance of
17 extreme axles not less than 18 feet, weighing not more than
18 60,000 pounds gross with no single axle weighing more than
19 21,000 pounds, or any tandem axle group to exceed 40,000
20 pounds, the fees shall be at the following rates:

21	Distance	Rate
22	For the first 45 miles	\$12.50
23	For each additional 45 miles or portion thereof	9.00

1 For such vehicles weighing over 60,000 pounds but not more
2 than 68,000 pounds with no single axle weighing more than
3 21,000 pounds and no tandem axle group exceeding 48,000 pounds,
4 the fees shall be at the following rates:

5 Distance	Rate
6 For the first 45 miles	\$20
7 For each additional 45 miles or portion thereof	12.50

8 Payment of overweight fees for the above vehicle shall
9 include overwidth dimension of 4 feet or less, overheight and
10 overlength. Any overwidth in excess of 4 feet shall be charged
11 an additional overwidth fee of \$15.

12 (e) In lieu of the fees stated in this Section and in
13 Section 15-306 of this Chapter, with respect to a 4 (or more)
14 axle mobile crane or water well drilling vehicle consisting of
15 2 sets of tandem axles composed of 2 or more consecutive axles
16 each with a distance between extreme axles of not less than 23
17 feet weighing not more than 72,000 pounds with axle weights on
18 one set of tandem axles not more than 34,000 pounds, and weight
19 in the other set of tandem axles not to exceed 40,000 pounds,
20 the fees shall be at the following rates:

21 Distance	Rate
22 For the first 45 miles	\$15
23 For each additional 45 miles or portion thereof	10

1 For such vehicles weighing over 72,000 pounds but not more
2 than 76,000 pounds with axle weights on either set of tandem
3 axles not more than 44,000 pounds, the fees shall be at the
4 following rates:

5 Distance	Rate
6 For the first 45 miles	\$20
7 For each additional 45 miles or portion thereof	12.50

8 Payment of overweight fees for the above vehicle shall
9 include overwidth dimension of 4 feet or less, overheight and
10 overlength. Any overwidth in excess of 4 feet shall be charged
11 an additional fee of \$15.

12 (f) In lieu of fees stated in this Section and in Section
13 15-306 of this Chapter, with respect to a two axle mobile crane
14 or water well-drilling vehicle consisting of 2 single axles
15 weighing not more than 48,000 pounds with no single axle
16 weighing more than 25,000 pounds, the fees shall be at the
17 following rates:

18 Distance	Rate
19 For the first 45 miles	\$15
20 For each additional 45 miles or portion thereof	10

21 For such vehicles weighing over 48,000 pounds but not more
22 than 54,000 pounds with no single axle weighing more than
23 28,000 pounds, the fees shall be at the following rates:

24 Distance	Rate
25 For the first 45 miles	\$20
26 For each additional 45 miles or portion thereof	12.50

1 Payment of overweight fees for the above vehicle shall
2 include overwidth dimension of 4 feet or less, overheight and
3 overlength. Any overwidth in excess of 4 feet shall be charged
4 an additional overwidth fee of \$15.

5 (g) Fees for special permits to move vehicles, combinations
6 of vehicles, and loads with overweight gross loads not included
7 in the fee categories shall be paid by the applicant to the
8 Department at the rate of \$50 plus 3.5 cents per ton-mile in
9 excess of legal weight.

10 With respect to fees for overweight gross loads not
11 included in the schedules specified in paragraphs (a) through
12 (e) of Section 15-307 and for overweight axle loads listed in
13 Section 15-306, one fee only shall be charged, whichever is the
14 greater, but not both. An additional fee in accordance with the
15 schedule set forth in Section 15-305 shall be charged for each
16 overdimension.

17 (h) Fees for special permits for continuous limited
18 operation authorizing the applicant to operate vehicles that
19 exceed the weight limits provided for in subsection (d) of
20 Section 15-111.

21 All single axles excluding the steer axle and axles within
22 a tandem are limited to 24,000 pounds or less unless otherwise
23 noted in this subsection (h). Loads up to 12 feet wide and 110
24 feet in length shall be included within this permit. Fees shall
25 be \$250 for a quarterly and \$1,000 for an annual permit. Front
26 tag axle and double tandem trailers are not eligible.

1 The following configurations qualify for the quarterly and
2 annual permits:

3 (1) 3 or more axles, total gross weight of 68,000
4 pounds or less, front tandem or axle 21,000 pounds or less,
5 rear tandem 48,000 pounds or less on 2 or 3 axles, 25,000
6 pounds or less on single axle;

7 (2) 4 or more axles, total gross weight of 76,000
8 pounds or less, front tandem 44,000 pounds or less on 2
9 axles, front axle 20,000 pounds or less, rear tandem 44,000
10 pounds or less on 2 axles and 23,000 pounds or less on
11 single axle or 48,000 pounds or less on 3 axles, 25,000
12 pounds or less on single axle;

13 (3) 5 or more axles, total gross weight of 100,000
14 pounds or less, front tandem 48,000 pounds or less on 2
15 axles, front axle 20,000 pounds or less, 25,000 pounds or
16 less on single axle, rear tandem 48,000 pounds or less on 2
17 axles, 25,000 pounds or less on single axle;

18 (4) 6 or more axles, total gross weight of 120,000
19 pounds or less, front tandem 48,000 pounds or less on 2
20 axles, front axle 20,000 pounds or less, single axle 25,000
21 pounds or less, or rear tandem 60,000 pounds or less on 3
22 axles, 21,000 pounds or less on single axles within a
23 tandem.

24 (Source: P.A. 94-49, eff. 1-1-06.)

25 (625 ILCS 5/16-105) (from Ch. 95 1/2, par. 16-105)

1 Sec. 16-105. Disposition of fines and forfeitures.

2 (a) Except as provided in Section 15-113 and Section
3 16-104a of this Act and except for those amounts required to be
4 paid into the Traffic and Criminal Conviction Surcharge Fund in
5 the State Treasury pursuant to Section 9.1 of the Illinois
6 Police Training Act and Section 5-9-1 of the Unified Code of
7 Corrections and except those amounts subject to disbursement by
8 the circuit clerk under Section 27.5 of the Clerks of Courts
9 Act, fines and penalties recovered under the provisions of
10 Chapters 11 through 16 inclusive of this Code shall be paid and
11 used as follows:

12 1. For offenses committed upon a highway within the
13 limits of a city, village, or incorporated town or under
14 the jurisdiction of any park district, to the treasurer of
15 the particular city, village, incorporated town or park
16 district, if the violator was arrested by the authorities
17 of the city, village, incorporated town or park district,
18 provided the police officers and officials of cities,
19 villages, incorporated towns and park districts shall
20 seasonably prosecute for all fines and penalties under this
21 Code. If the violation is prosecuted by the authorities of
22 the county, any fines or penalties recovered shall be paid
23 to the county treasurer. Provided further that if the
24 violator was arrested by the State Police, fines and
25 penalties recovered under the provisions of paragraph (a)
26 of Section 15-113 of this Code or paragraph (e) of Section

1 15-316 of this Code shall be paid over to the Department of
2 State Police which shall thereupon remit the amount of the
3 fines and penalties so received to the State Treasurer who
4 shall deposit the amount so remitted in the special fund in
5 the State treasury known as the Road Fund except that if
6 the violation is prosecuted by the State's Attorney, 10% of
7 the fine or penalty recovered shall be paid to the State's
8 Attorney as a fee of his office and the balance shall be
9 paid over to the Department of State Police for remittance
10 to and deposit by the State Treasurer as hereinabove
11 provided.

12 2. Except as provided in paragraph 4, for offenses
13 committed upon any highway outside the limits of a city,
14 village, incorporated town or park district, to the county
15 treasurer of the county where the offense was committed
16 except if such offense was committed on a highway
17 maintained by or under the supervision of a township,
18 township district, or a road district to the Treasurer
19 thereof for deposit in the road and bridge fund of such
20 township or other district; Provided, that fines and
21 penalties recovered under the provisions of paragraph (a)
22 of Section 15-113, paragraph (d) of Section 3-401, or
23 paragraph (e) of Section 15-316 of this Code shall be paid
24 over to the Department of State Police which shall
25 thereupon remit the amount of the fines and penalties so
26 received to the State Treasurer who shall deposit the

1 amount so remitted in the special fund in the State
2 treasury known as the Road Fund except that if the
3 violation is prosecuted by the State's Attorney, 10% of the
4 fine or penalty recovered shall be paid to the State's
5 Attorney as a fee of his office and the balance shall be
6 paid over to the Department of State Police for remittance
7 to and deposit by the State Treasurer as hereinabove
8 provided.

9 3. Notwithstanding subsections 1 and 2 of this
10 paragraph, for violations of overweight and overload
11 limits found in Sections 15-101 through 15-203 of this
12 Code, which are committed upon the highways belonging to
13 the Illinois State Toll Highway Authority, fines and
14 penalties shall be paid over to the Illinois State Toll
15 Highway Authority for deposit with the State Treasurer into
16 that special fund known as the Illinois State Toll Highway
17 Authority Fund, except that if the violation is prosecuted
18 by the State's Attorney, 10% of the fine or penalty
19 recovered shall be paid to the State's Attorney as a fee of
20 his office and the balance shall be paid over to the
21 Illinois State Toll Highway Authority for remittance to and
22 deposit by the State Treasurer as hereinabove provided.

23 4. With regard to violations of overweight and overload
24 limits found in Sections 15-101 through 15-203 of this Code
25 committed by operators of vehicles registered as Special
26 Hauling Vehicles, for offenses committed upon a highway

1 within the limits of a city, village, or incorporated town
2 or under the jurisdiction of any park district, all fines
3 and penalties shall be paid over or retained as required in
4 paragraph 1. However, with regard to the above offenses
5 committed by operators of vehicles registered as Special
6 Hauling Vehicles upon any highway outside the limits of a
7 city, village, incorporated town or park district, fines
8 and penalties shall be paid over or retained by the entity
9 having jurisdiction over the road or highway upon which the
10 offense occurred, except that if the violation is
11 prosecuted by the State's Attorney, 10% of the fine or
12 penalty recovered shall be paid to the State's Attorney as
13 a fee of his office.

14 (b) Failure, refusal or neglect on the part of any judicial
15 or other officer or employee receiving or having custody of any
16 such fine or forfeiture either before or after a deposit with
17 the proper official as defined in paragraph (a) of this
18 Section, shall constitute misconduct in office and shall be
19 grounds for removal therefrom.

20 (Source: P.A. 88-403; 88-476; 88-535; 89-117, eff. 7-7-95.)

21 Section 960. The Criminal Code of 1961 is amended by
22 changing Sections 28-1, 28-1.1, and 28-3 as follows:

23 (720 ILCS 5/28-1) (from Ch. 38, par. 28-1)

24 Sec. 28-1. Gambling.

1 (a) A person commits gambling when he:

2 (1) Plays a game of chance or skill for money or other
3 thing of value, unless excepted in subsection (b) of this
4 Section; or

5 (2) Makes a wager upon the result of any game, contest,
6 or any political nomination, appointment or election; or

7 (3) Operates, keeps, owns, uses, purchases, exhibits,
8 rents, sells, bargains for the sale or lease of,
9 manufactures or distributes any gambling device; or

10 (4) Contracts to have or give himself or another the
11 option to buy or sell, or contracts to buy or sell, at a
12 future time, any grain or other commodity whatsoever, or
13 any stock or security of any company, where it is at the
14 time of making such contract intended by both parties
15 thereto that the contract to buy or sell, or the option,
16 whenever exercised, or the contract resulting therefrom,
17 shall be settled, not by the receipt or delivery of such
18 property, but by the payment only of differences in prices
19 thereof; however, the issuance, purchase, sale, exercise,
20 endorsement or guarantee, by or through a person registered
21 with the Secretary of State pursuant to Section 8 of the
22 Illinois Securities Law of 1953, or by or through a person
23 exempt from such registration under said Section 8, of a
24 put, call, or other option to buy or sell securities which
25 have been registered with the Secretary of State or which
26 are exempt from such registration under Section 3 of the

1 Illinois Securities Law of 1953 is not gambling within the
2 meaning of this paragraph (4); or

3 (5) Knowingly owns or possesses any book, instrument or
4 apparatus by means of which bets or wagers have been, or
5 are, recorded or registered, or knowingly possesses any
6 money which he has received in the course of a bet or
7 wager; or

8 (6) Sells pools upon the result of any game or contest
9 of skill or chance, political nomination, appointment or
10 election; or

11 (7) Sets up or promotes any lottery or sells, offers to
12 sell or transfers any ticket or share for any lottery; or

13 (8) Sets up or promotes any policy game or sells,
14 offers to sell or knowingly possesses or transfers any
15 policy ticket, slip, record, document or other similar
16 device; or

17 (9) Knowingly drafts, prints or publishes any lottery
18 ticket or share, or any policy ticket, slip, record,
19 document or similar device, except for such activity
20 related to lotteries, bingo games and raffles authorized by
21 and conducted in accordance with the laws of Illinois or
22 any other state or foreign government; or

23 (10) Knowingly advertises any lottery or policy game,
24 except for such activity related to lotteries, bingo games
25 and raffles authorized by and conducted in accordance with
26 the laws of Illinois or any other state; or

1 (11) Knowingly transmits information as to wagers,
2 betting odds, or changes in betting odds by telephone,
3 telegraph, radio, semaphore or similar means; or knowingly
4 installs or maintains equipment for the transmission or
5 receipt of such information; except that nothing in this
6 subdivision (11) prohibits transmission or receipt of such
7 information for use in news reporting of sporting events or
8 contests; or

9 (12) Knowingly establishes, maintains, or operates an
10 Internet site that permits a person to play a game of
11 chance or skill for money or other thing of value by means
12 of the Internet or to make a wager upon the result of any
13 game, contest, political nomination, appointment, or
14 election by means of the Internet. This item (12) does not
15 apply to activities referenced in items (6) and (6.1) of
16 subsection (b) of this Section.

17 (b) Participants in any of the following activities shall
18 not be convicted of gambling therefor:

19 (1) Agreements to compensate for loss caused by the
20 happening of chance including without limitation contracts
21 of indemnity or guaranty and life or health or accident
22 insurance.†

23 (2) Offers of prizes, award or compensation to the
24 actual contestants in any bona fide contest for the
25 determination of skill, speed, strength or endurance or to
26 the owners of animals or vehicles entered in such contest.†

1 (3) Pari-mutuel betting as authorized by the law of
2 this State.+

3 (4) Manufacture of gambling devices, including the
4 acquisition of essential parts therefor and the assembly
5 thereof, for transportation in interstate or foreign
6 commerce to any place outside this State when such
7 transportation is not prohibited by any applicable Federal
8 law; or the manufacture, distribution, or possession of
9 video gaming terminals, as defined in the Video Gaming Act,
10 by manufacturers, distributors, and terminal operators
11 licensed to do so under the Video Gaming Act.+

12 (5) The game commonly known as "bingo", when conducted
13 in accordance with the Bingo License and Tax Act.+

14 (6) Lotteries when conducted by the State of Illinois
15 or a third party pursuant to a Management Agreement with
16 the State of Illinois in accordance with the Illinois
17 Lottery Law. This exemption includes any activity
18 conducted by the Department of Revenue to sell lottery
19 tickets pursuant to the provisions of the Illinois Lottery
20 Law and its rules.+

21 (6.1) The purchase of lottery tickets through the
22 Internet for a lottery conducted by the State of Illinois
23 under the program established in Section 7.12 of the
24 Illinois Lottery Law.

25 (7) Possession of an antique slot machine that is
26 neither used nor intended to be used in the operation or

1 promotion of any unlawful gambling activity or enterprise.
2 For the purpose of this subparagraph (b) (7), an antique
3 slot machine is one manufactured 25 years ago or earlier.~~+~~

4 (8) Raffles when conducted in accordance with the
5 Raffles Act.~~+~~

6 (9) Charitable games when conducted in accordance with
7 the Charitable Games Act.~~+~~

8 (10) Pull tabs and jar games when conducted under the
9 Illinois Pull Tabs and Jar Games Act.~~+~~~~or~~

10 (11) Gambling games conducted on riverboats when
11 authorized by the Riverboat Gambling Act.

12 (12) Video gaming terminal games at a licensed
13 establishment, licensed truck stop establishment, licensed
14 fraternal establishment, or licensed veterans
15 establishment when conducted in accordance with the Video
16 Gaming Act.

17 (c) Sentence.

18 Gambling under subsection (a) (1) or (a) (2) of this Section
19 is a Class A misdemeanor. Gambling under any of subsections
20 (a) (3) through (a) (11) of this Section is a Class A
21 misdemeanor. A second or subsequent conviction under any of
22 subsections (a) (3) through (a) (11), is a Class 4 felony.
23 Gambling under subsection (a) (12) of this Section is a Class A
24 misdemeanor. A second or subsequent conviction under
25 subsection (a) (12) is a Class 4 felony.

26 (d) Circumstantial evidence.

1 In prosecutions under subsection (a)(1) through (a)(12) of
2 this Section circumstantial evidence shall have the same
3 validity and weight as in any criminal prosecution.

4 (Source: P.A. 91-257, eff. 1-1-00.)

5 (720 ILCS 5/28-1.1) (from Ch. 38, par. 28-1.1)

6 Sec. 28-1.1. Syndicated gambling.

7 (a) Declaration of Purpose. Recognizing the close
8 relationship between professional gambling and other organized
9 crime, it is declared to be the policy of the legislature to
10 restrain persons from engaging in the business of gambling for
11 profit in this State. This Section shall be liberally construed
12 and administered with a view to carrying out this policy.

13 (b) A person commits syndicated gambling when he operates a
14 "policy game" or engages in the business of bookmaking.

15 (c) A person "operates a policy game" when he knowingly
16 uses any premises or property for the purpose of receiving or
17 knowingly does receive from what is commonly called "policy":

18 (1) money from a person other than the better or player
19 whose bets or plays are represented by such money; or

20 (2) written "policy game" records, made or used over
21 any period of time, from a person other than the better or
22 player whose bets or plays are represented by such written
23 record.

24 (d) A person engages in bookmaking when he receives or
25 accepts more than five bets or wagers upon the result of any

1 trials or contests of skill, speed or power of endurance or
2 upon any lot, chance, casualty, unknown or contingent event
3 whatsoever, which bets or wagers shall be of such size that the
4 total of the amounts of money paid or promised to be paid to
5 such bookmaker on account thereof shall exceed \$2,000.
6 Bookmaking is the receiving or accepting of such bets or wagers
7 regardless of the form or manner in which the bookmaker records
8 them.

9 (e) Participants in any of the following activities shall
10 not be convicted of syndicated gambling:

11 (1) Agreements to compensate for loss caused by the
12 happening of chance including without limitation contracts
13 of indemnity or guaranty and life or health or accident
14 insurance; and

15 (2) Offers of prizes, award or compensation to the
16 actual contestants in any bona fide contest for the
17 determination of skill, speed, strength or endurance or to
18 the owners of animals or vehicles entered in such contest;
19 and

20 (3) Pari-mutuel betting as authorized by law of this
21 State; and

22 (4) Manufacture of gambling devices, including the
23 acquisition of essential parts therefor and the assembly
24 thereof, for transportation in interstate or foreign
25 commerce to any place outside this State when such
26 transportation is not prohibited by any applicable Federal

1 law; and

2 (5) Raffles when conducted in accordance with the
3 Raffles Act; and

4 (6) Gambling games conducted on riverboats when
5 authorized by the Riverboat Gambling Act; ~~and~~

6 (7) Video gaming terminal games at a licensed
7 establishment, licensed truck stop establishment, licensed
8 fraternal establishment, or licensed veterans
9 establishment when conducted in accordance with the Video
10 Gaming Act.

11 (f) Sentence. Syndicated gambling is a Class 3 felony.

12 (Source: P.A. 86-1029; 87-435.)

13 (720 ILCS 5/28-3) (from Ch. 38, par. 28-3)

14 Sec. 28-3. Keeping a Gambling Place. A "gambling place" is
15 any real estate, vehicle, boat or any other property whatsoever
16 used for the purposes of gambling other than gambling conducted
17 in the manner authorized by the Riverboat Gambling Act or the
18 Video Gaming Act. Any person who knowingly permits any premises
19 or property owned or occupied by him or under his control to be
20 used as a gambling place commits a Class A misdemeanor. Each
21 subsequent offense is a Class 4 felony. When any premises is
22 determined by the circuit court to be a gambling place:

23 (a) Such premises is a public nuisance and may be proceeded
24 against as such, and

25 (b) All licenses, permits or certificates issued by the

1 State of Illinois or any subdivision or public agency thereof
2 authorizing the serving of food or liquor on such premises
3 shall be void; and no license, permit or certificate so
4 cancelled shall be reissued for such premises for a period of
5 60 days thereafter; nor shall any person convicted of keeping a
6 gambling place be reissued such license for one year from his
7 conviction and, after a second conviction of keeping a gambling
8 place, any such person shall not be reissued such license, and

9 (c) Such premises of any person who knowingly permits
10 thereon a violation of any Section of this Article shall be
11 held liable for, and may be sold to pay any unsatisfied
12 judgment that may be recovered and any unsatisfied fine that
13 may be levied under any Section of this Article.

14 (Source: P.A. 86-1029.)

15 ARTICLE 9999.

16 Section 9999. Effective date. This Act takes effect July 1,
17 2009, except that the changes to Sections 15-102, 15-107,
18 15-111, 15-112, 15-113, 15-307, and 16-105 of the Illinois
19 Vehicle Code take effect January 1, 2010."