



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

SB1846

Introduced 2/20/2009, by Sen. Kwame Raoul

SYNOPSIS AS INTRODUCED:

30 ILCS 105/8.25f	from Ch. 127, par. 144.25f
35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/3	from Ch. 120, par. 442
70 ILCS 210/13	from Ch. 85, par. 1233
70 ILCS 210/13.2	from Ch. 85, par. 1233.2

Amends the State Finance Act, the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Increases the amount that must be deposited into the McCormick Place Expansion Project Fund from certain use and occupation tax proceeds. Amends the Metropolitan Pier and Exposition Authority Act. Increases certain bond authorization limits of the Metropolitan Pier and Exposition Authority from \$2,107,000,000 to \$2,457,000,000. Extends the bond repayment schedule for the Metropolitan Pier and Exposition Authority to the year 2050. Effective immediately.

LRB096 10971 HLH 21242 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning State government.

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

4 Section 5. The State Finance Act is amended by changing
5 Section 8.25f as follows:

6 (30 ILCS 105/8.25f) (from Ch. 127, par. 144.25f)

7 Sec. 8.25f. McCormick Place Expansion Project Fund.

8 (a) Deposits. The following amounts shall be deposited into
9 the McCormick Place Expansion Project Fund in the State
10 Treasury: (i) the moneys required to be deposited into the Fund
11 under Section 9 of the Use Tax Act, Section 9 of the Service
12 Occupation Tax Act, Section 9 of the Service Use Tax Act, and
13 Section 3 of the Retailers' Occupation Tax Act and (ii) the
14 moneys required to be deposited into the Fund under Section 13
15 of the Metropolitan Pier and Exposition Authority Act.
16 Notwithstanding the foregoing, the maximum amount that may be
17 deposited into the McCormick Place Expansion Project Fund from
18 item (i) shall not exceed the Total Deposit ~~following~~ amounts
19 with respect to the following fiscal years:

	Fiscal Year	Total Deposit
21	1993	\$0
22	1994	53,000,000

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

1	2021	246,000,000
2	2022	260,000,000
3	2023 and	275,000,000
4	<u>2024</u>	<u>275,000,000</u>
5	<u>2025</u>	<u>275,000,000</u>
6	<u>2026</u>	<u>287,000,000</u>
7	<u>2027</u>	<u>303,000,000</u>
8	<u>2028</u>	<u>320,000,000</u>
9	<u>2029</u>	<u>337,000,000</u>
10	<u>2030 and</u>	<u>350,000,000</u>

11 each fiscal year thereafter
12 that bonds are outstanding
13 under Section 13.2 of the
14 Metropolitan Pier and Exposition
15 Authority Act, but not after
16 fiscal year 2050 ~~2042~~.

17 Provided that all amounts deposited in the Fund and
18 requested in the Authority's certificate have been paid to the
19 Authority, all amounts remaining in the McCormick Place
20 Expansion Project Fund on the last day of any month shall be
21 transferred to the General Revenue Fund.

22 (b) Authority certificate. Beginning with fiscal year 1994
23 and continuing for each fiscal year thereafter, the Chairman of
24 the Metropolitan Pier and Exposition Authority shall annually
25 certify to the State Comptroller and the State Treasurer the
26 amount necessary and required, during the fiscal year with

1 respect to which the certification is made, to pay the debt
2 service requirements (including amounts to be paid with respect
3 to arrangements to provide additional security or liquidity) on
4 all outstanding bonds and notes, including refunding bonds,
5 (collectively referred to as "bonds") in an amount issued by
6 the Authority pursuant to Section 13.2 of the Metropolitan Pier
7 and Exposition Authority Act. The certificate may be amended
8 from time to time as necessary.

9 (Source: P.A. 91-101, eff. 7-12-99; 92-208, eff. 8-2-01.)

10 Section 10. The Use Tax Act is amended by changing Section
11 9 as follows:

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

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

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

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

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

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

5 1. The name of the seller;

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

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

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

16 5. The amount of tax due;

17 5-5. The signature of the taxpayer; and

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

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

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

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

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

1 for a minimum of one year beginning on October 1.

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

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

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

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

1 next following the month during which such tax liability is
2 incurred and shall make payment to the Department on or before
3 the 7th, 15th, 22nd and last day of the month during which such
4 liability is incurred. If the month during which such tax
5 liability is incurred began prior to January 1, 1985, each
6 payment shall be in an amount equal to 1/4 of the taxpayer's
7 actual liability for the month or an amount set by the
8 Department not to exceed 1/4 of the average monthly liability
9 of the taxpayer to the Department for the preceding 4 complete
10 calendar quarters (excluding the month of highest liability and
11 the month of lowest liability in such 4 quarter period). If the
12 month during which such tax liability is incurred begins on or
13 after January 1, 1985, and prior to January 1, 1987, each
14 payment shall be in an amount equal to 22.5% of the taxpayer's
15 actual liability for the month or 27.5% 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, 1987, and prior to January 1, 1988, each
19 payment shall be in an amount equal to 22.5% of the taxpayer's
20 actual liability for the month or 26.25% of the taxpayer's
21 liability for the same calendar month of the preceding year. If
22 the month during which such tax liability is incurred begins on
23 or after January 1, 1988, and prior to January 1, 1989, or
24 begins on or after 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. If the month during which
2 such tax liability is incurred begins on or after January 1,
3 1989, and prior to January 1, 1996, each payment shall be in an
4 amount equal to 22.5% of the taxpayer's actual liability for
5 the month or 25% of the taxpayer's liability for the same
6 calendar month of the preceding year or 100% of the taxpayer's
7 actual liability for the quarter monthly reporting period. The
8 amount of such quarter monthly payments shall be credited
9 against the final tax liability of the taxpayer's return for
10 that month. Before October 1, 2000, once applicable, the
11 requirement of the making of quarter monthly payments to the
12 Department shall continue until such taxpayer's average
13 monthly liability to the Department during the preceding 4
14 complete calendar quarters (excluding the month of highest
15 liability and the month of lowest liability) is less than
16 \$9,000, or until such taxpayer's average monthly liability to
17 the Department as computed for each calendar quarter of the 4
18 preceding complete calendar quarter period is less than
19 \$10,000. However, if a taxpayer can show the Department that a
20 substantial change in the taxpayer's business has occurred
21 which causes the taxpayer to anticipate that his average
22 monthly tax liability for the reasonably foreseeable future
23 will fall below the \$10,000 threshold stated above, then such
24 taxpayer may petition the Department for change in such
25 taxpayer's reporting status. On and after October 1, 2000, once
26 applicable, the requirement of the making of quarter monthly

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

1 on other than a calendar monthly basis.

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

1 credit taken and that actually due, and the taxpayer shall be
2 liable for penalties and interest on such difference.

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

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

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

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

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

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

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

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

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

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

24 With each such transaction reporting return, the retailer
25 shall remit the proper amount of tax due (or shall submit
26 satisfactory evidence that the sale is not taxable if that is

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 purchased outside Illinois at retail from a retailer and which
2 is titled or registered by an agency of this State's
3 government.

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

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

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

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

1 Section 3 of the Retailers' Occupation Tax Act into the
2 McCormick Place Expansion Project Fund in the specified fiscal
3 years.

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

1	2014	170,000,000
2	2015	179,000,000
3	2016	189,000,000
4	2017	199,000,000
5	2018	210,000,000
6	2019	221,000,000
7	2020	233,000,000
8	2021	246,000,000
9	2022	260,000,000
10	2023 and	275,000,000
11	<u>2024</u>	<u>275,000,000</u>
12	<u>2025</u>	<u>275,000,000</u>
13	<u>2026</u>	<u>287,000,000</u>
14	<u>2027</u>	<u>303,000,000</u>
15	<u>2028</u>	<u>320,000,000</u>
16	<u>2029</u>	<u>337,000,000</u>
17	<u>2030 and</u>	<u>350,000,000</u>

18 each fiscal year
19 thereafter that bonds
20 are outstanding under
21 Section 13.2 of the
22 Metropolitan Pier and
23 Exposition Authority Act,
24 but not after fiscal year 2050 ~~2042~~.

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

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

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

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

1 6.25% general rate on the selling price of Illinois-mined coal
2 that was sold to an eligible business. For purposes of this
3 paragraph, the term "eligible business" means a new electric
4 generating facility certified pursuant to Section 605-332 of
5 the Department of Commerce and Economic Opportunity Law of the
6 Civil Administrative Code of Illinois.

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

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

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

24 For greater simplicity of administration, manufacturers,
25 importers and wholesalers whose products are sold at retail in
26 Illinois by numerous retailers, and who wish to do so, may

1 assume the responsibility for accounting and paying to the
2 Department all tax accruing under this Act with respect to such
3 sales, if the retailers who are affected do not make written
4 objection to the Department to this arrangement.

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

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

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

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

23 Except as provided hereinafter in this Section, on or
24 before the twentieth day of each calendar month, such

1 serviceman shall file a return for the preceding calendar month
2 in accordance with reasonable Rules and Regulations to be
3 promulgated by the Department. Such return shall be filed on a
4 form prescribed by the Department and shall contain such
5 information as the Department may reasonably require.

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

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

26 If a taxpayer fails to sign a return within 30 days after

1 the proper notice and demand for signature by the Department,
2 the return shall be considered valid and any amount shown to be
3 due on the return shall be deemed assessed.

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

1 all payments required by rules of the Department by electronic
2 funds transfer.

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

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

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

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

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

1 October, November and December of a given year being due by
2 January 20 of the following year.

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

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

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

19 Where a serviceman collects the tax with respect to the
20 selling price of property which he sells and the purchaser
21 thereafter returns such property and the serviceman refunds the
22 selling price thereof to the purchaser, such serviceman shall
23 also refund, to the purchaser, the tax so collected from the
24 purchaser. When filing his return for the period in which he
25 refunds such tax to the purchaser, the serviceman may deduct
26 the amount of the tax so refunded by him to the purchaser from

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

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

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

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

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

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

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

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

21 Of the remainder of the moneys received by the Department
22 pursuant to this Act, (a) 1.75% thereof shall be paid into the
23 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
24 and after July 1, 1989, 3.8% thereof shall be paid into the
25 Build Illinois Fund; provided, however, that if in any fiscal
26 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case

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

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

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

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

	Fiscal Year	Total Deposit
21		
22	1993	\$0
23	1994	53,000,000
24	1995	58,000,000
25	1996	61,000,000

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

1	2023 and	275,000,000
2	<u>2024</u>	<u>275,000,000</u>
3	<u>2025</u>	<u>275,000,000</u>
4	<u>2026</u>	<u>287,000,000</u>
5	<u>2027</u>	<u>303,000,000</u>
6	<u>2028</u>	<u>320,000,000</u>
7	<u>2029</u>	<u>337,000,000</u>
8	<u>2030 and</u>	<u>350,000,000</u>

9 each fiscal year
 10 thereafter that bonds
 11 are outstanding under
 12 Section 13.2 of the
 13 Metropolitan Pier and
 14 Exposition Authority Act,
 15 but not after fiscal
 16 year 2050 ~~2042~~.

17 Beginning July 20, 1993 and in each month of each fiscal
 18 year thereafter, one-eighth of the amount requested in the
 19 annual certificate of the Chairman of the Metropolitan Pier and
 20 Exposition Authority for that fiscal year, less the amount
 21 deposited into the McCormick Place Expansion Project Fund by
 22 the State Treasurer in the respective month under subsection
 23 (g) of Section 13 of the Metropolitan Pier and Exposition
 24 Authority Act, plus cumulative deficiencies in the deposits
 25 required under this Section for previous months and years,
 26 shall be deposited into the McCormick Place Expansion Project

1 Fund, until the full amount requested for the fiscal year, but
2 not in excess of the amount specified above as "Total Deposit",
3 has been deposited.

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

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

25 All remaining moneys received by the Department pursuant to
26 this Act shall be paid into the General Revenue Fund of the

1 State Treasury.

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

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

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

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

16 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

1 preparing and filing returns, remitting the tax and supplying
2 data to the Department on request.

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

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

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

- 25 1. The name of the seller;
26 2. The address of the principal place of business from

1 which he engages in business as a serviceman in this State;

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

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

8 5. The amount of tax due;

9 5-5. The signature of the taxpayer; and

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

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

16 Prior to October 1, 2003, and on and after September 1,
17 2004 a serviceman may accept a Manufacturer's Purchase Credit
18 certification from a purchaser in satisfaction of Service Use
19 Tax as provided in Section 3-70 of the Service Use Tax Act if
20 the purchaser provides the appropriate documentation as
21 required by Section 3-70 of the Service Use Tax Act. A
22 Manufacturer's Purchase Credit certification, accepted prior
23 to October 1, 2003 or on or after September 1, 2004 by a
24 serviceman as provided in Section 3-70 of the Service Use Tax
25 Act, may be used by that serviceman to satisfy Service
26 Occupation Tax liability in the amount claimed in the

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

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

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

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

1 returns.

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

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" means the sum of the
26 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 Where a serviceman collects the tax with respect to the
24 selling price of tangible personal property which he sells and
25 the purchaser thereafter returns such tangible personal
26 property and the serviceman refunds the selling price thereof

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

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

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

25 Beginning January 1, 1990, each month the Department shall
26 pay into the Local Government Tax Fund the revenue realized for

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

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

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

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

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

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 Section 3
6 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
7 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
8 Service Occupation Tax Act, such Acts being hereinafter called
9 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
10 may be, of moneys being hereinafter called the "Tax Act
11 Amount", and (2) the amount transferred to the Build Illinois
12 Fund from the State and Local Sales Tax Reform Fund shall be
13 less than the Annual Specified Amount (as defined in Section 3
14 of the Retailers' Occupation Tax Act), an amount equal to the
15 difference shall be immediately paid into the Build Illinois
16 Fund from other moneys received by the Department pursuant to
17 the Tax Acts; and further provided, that if on the last
18 business day of any month the sum of (1) the Tax Act Amount
19 required to be deposited into the Build Illinois Account in the
20 Build Illinois Fund during such month and (2) the amount
21 transferred during such month to the Build Illinois Fund from
22 the State and Local Sales Tax Reform Fund shall have been less
23 than 1/12 of the Annual Specified Amount, an amount equal to
24 the difference shall be immediately paid into the Build
25 Illinois Fund from other moneys received by the Department
26 pursuant to the Tax Acts; and, further provided, that in no

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

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

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

24	Fiscal Year	Total
	Deposit	25
1993	\$0	

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

1	2020	233,000,000
2	2021	246,000,000
3	2022	260,000,000
4	2023 and	275,000,000
5	<u>2024</u>	<u>275,000,000</u>
6	<u>2025</u>	<u>275,000,000</u>
7	<u>2026</u>	<u>287,000,000</u>
8	<u>2027</u>	<u>303,000,000</u>
9	<u>2028</u>	<u>320,000,000</u>
10	<u>2029</u>	<u>337,000,000</u>
11	<u>2030 and</u>	<u>350,000,000</u>

12 each fiscal year
13 thereafter that bonds
14 are outstanding under
15 Section 13.2 of the
16 Metropolitan Pier and
17 Exposition Authority Act,
18 but not after fiscal year 2050 ~~2042~~.

19 Beginning July 20, 1993 and in each month of each fiscal
20 year thereafter, one-eighth of the amount requested in the
21 annual certificate of the Chairman of the Metropolitan Pier and
22 Exposition Authority for that fiscal year, less the amount
23 deposited into the McCormick Place Expansion Project Fund by
24 the State Treasurer in the respective month under subsection
25 (g) of Section 13 of the Metropolitan Pier and Exposition
26 Authority Act, plus cumulative deficiencies in the deposits

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

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

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

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

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

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

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

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

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

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

26 As soon as possible after the first day of each month, upon

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

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

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

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

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

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

24 Sec. 3. Except as provided in this Section, on or before

1 the twentieth day of each calendar month, every person engaged
2 in the business of selling tangible personal property at retail
3 in this State during the preceding calendar month shall file a
4 return with the Department, stating:

5 1. The name of the seller;

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

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

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

21 5. Deductions allowed by law;

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

25 7. The amount of credit provided in Section 2d of this
26 Act;

- 1 8. The amount of tax due;
- 2 9. The signature of the taxpayer; and
- 3 10. Such other reasonable information as the
- 4 Department may require.

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

9 Each return shall be accompanied by the statement of
10 prepaid tax issued pursuant to Section 2e for which credit is
11 claimed.

12 Prior to October 1, 2003, and on and after September 1,
13 2004 a retailer may accept a Manufacturer's Purchase Credit
14 certification from a purchaser in satisfaction of Use Tax as
15 provided in Section 3-85 of the Use Tax Act if the purchaser
16 provides the appropriate documentation as required by Section
17 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
18 certification, accepted by a retailer prior to October 1, 2003
19 and on and after September 1, 2004 as provided in Section 3-85
20 of the Use Tax Act, may be used by that retailer to satisfy
21 Retailers' Occupation Tax liability in the amount claimed in
22 the certification, not to exceed 6.25% of the receipts subject
23 to tax from a qualifying purchase. A Manufacturer's Purchase
24 Credit reported on any original or amended return filed under
25 this Act after October 20, 2003 for reporting periods prior to
26 September 1, 2004 shall be disallowed. Manufacturer's

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

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

14 1. The name of the seller;

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

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

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

25 5. The amount of tax due; and

26 6. Such other reasonable information as the Department

1 may require.

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

16 Beginning on October 1, 2003, every distributor, importing
17 distributor, and manufacturer of alcoholic liquor as defined in
18 the Liquor Control Act of 1934, shall file a statement with the
19 Department of Revenue, no later than the 10th day of the month
20 for the preceding month during which transactions occurred, by
21 electronic means, showing the total amount of gross receipts
22 from the sale of alcoholic liquor sold or distributed during
23 the preceding month to purchasers; identifying the purchaser to
24 whom it was sold or distributed; the purchaser's tax
25 registration number; and such other information reasonably
26 required by the Department. A distributor, importing

1 distributor, or manufacturer of alcoholic liquor must
2 personally deliver, mail, or provide by electronic means to
3 each retailer listed on the monthly statement a report
4 containing a cumulative total of that distributor's, importing
5 distributor's, or manufacturer's total sales of alcoholic
6 liquor to that retailer no later than the 10th day of the month
7 for the preceding month during which the transaction occurred.
8 The distributor, importing distributor, or manufacturer shall
9 notify the retailer as to the method by which the distributor,
10 importing distributor, or manufacturer will provide the sales
11 information. If the retailer is unable to receive the sales
12 information by electronic means, the distributor, importing
13 distributor, or manufacturer shall furnish the sales
14 information by personal delivery or by mail. For purposes of
15 this paragraph, the term "electronic means" includes, but is
16 not limited to, the use of a secure Internet website, e-mail,
17 or facsimile.

18 If a total amount of less than \$1 is payable, refundable or
19 creditable, such amount shall be disregarded if it is less than
20 50 cents and shall be increased to \$1 if it is 50 cents or more.

21 Beginning October 1, 1993, a taxpayer who has an average
22 monthly tax liability of \$150,000 or more shall make all
23 payments required by rules of the Department by electronic
24 funds transfer. Beginning October 1, 1994, a taxpayer who has
25 an average monthly tax liability of \$100,000 or more shall make
26 all payments required by rules of the Department by electronic

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

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

25 Any taxpayer not required to make payments by electronic
26 funds transfer may make payments by electronic funds transfer

1 with the permission of the Department.

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

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

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

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

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

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

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

22 In addition, with respect to motor vehicles, watercraft,
23 aircraft, and trailers that are required to be registered with
24 an agency of this State, every retailer selling this kind of
25 tangible personal property shall file, with the Department,
26 upon a form to be prescribed and supplied by the Department, a

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

19 Any retailer who sells only motor vehicles, watercraft,
20 aircraft, or trailers that are required to be registered with
21 an agency of this State, so that all retailers' occupation tax
22 liability is required to be reported, and is reported, on such
23 transaction reporting returns and who is not otherwise required
24 to file monthly or quarterly returns, need not file monthly or
25 quarterly returns. However, those retailers shall be required
26 to file returns on an annual basis.

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

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

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

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

24 With each such transaction reporting return, the retailer
25 shall remit the proper amount of tax due (or shall submit
26 satisfactory evidence that the sale is not taxable if that is

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

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

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

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

11 Refunds made by the seller during the preceding return
12 period to purchasers, on account of tangible personal property
13 returned to the seller, shall be allowed as a deduction under
14 subdivision 5 of his monthly or quarterly return, as the case
15 may be, in case the seller had theretofore included the
16 receipts from the sale of such tangible personal property in a
17 return filed by him and had paid the tax imposed by this Act
18 with respect to such receipts.

19 Where the seller is a corporation, the return filed on
20 behalf of such corporation shall be signed by the president,
21 vice-president, secretary or treasurer or by the properly
22 accredited agent of such corporation.

23 Where the seller is a limited liability company, the return
24 filed on behalf of the limited liability company shall be
25 signed by a manager, member, or properly accredited agent of
26 the limited liability company.

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

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

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

1 actual liability for the month or 26.25% of the taxpayer's
2 liability for the same calendar month of the preceding year. If
3 the month during which such tax liability is incurred begins on
4 or after January 1, 1988, and prior to January 1, 1989, or
5 begins on or after January 1, 1996, each payment shall be in an
6 amount equal to 22.5% of the taxpayer's actual liability for
7 the month or 25% of the taxpayer's liability for the same
8 calendar month of the preceding year. If the month during which
9 such tax liability is incurred begins on or after January 1,
10 1989, and prior to January 1, 1996, each payment shall be in an
11 amount equal to 22.5% of the taxpayer's actual liability for
12 the month or 25% of the taxpayer's liability for the same
13 calendar month of the preceding year or 100% of the taxpayer's
14 actual liability for the quarter monthly reporting period. The
15 amount of such quarter monthly payments shall be credited
16 against the final tax liability of the taxpayer's return for
17 that month. Before October 1, 2000, once applicable, the
18 requirement of the making of quarter monthly payments to the
19 Department by taxpayers having an average monthly tax liability
20 of \$10,000 or more as determined in the manner provided above
21 shall continue until such taxpayer's average monthly liability
22 to the Department during the preceding 4 complete calendar
23 quarters (excluding the month of highest liability and the
24 month of lowest liability) is less than \$9,000, or until such
25 taxpayer's average monthly liability to the Department as
26 computed for each calendar quarter of the 4 preceding complete

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

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

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

1 such tax liability is incurred begins on or after January 1,
2 1986, each payment shall be in an amount equal to 22.5% of the
3 taxpayer's actual liability for the month or 27.5% of the
4 taxpayer's liability for the same calendar month of the
5 preceding calendar year. If the month during which such tax
6 liability is incurred begins on or after January 1, 1987, each
7 payment shall be in an amount equal to 22.5% of the taxpayer's
8 actual liability for the month or 26.25% of the taxpayer's
9 liability for the same calendar month of the preceding year.
10 The amount of such quarter monthly payments shall be credited
11 against the final tax liability of the taxpayer's return for
12 that month filed under this Section or Section 2f, as the case
13 may be. Once applicable, the requirement of the making of
14 quarter monthly payments to the Department pursuant to this
15 paragraph shall continue until such taxpayer's average monthly
16 prepaid tax collections during the preceding 2 complete
17 calendar quarters is \$25,000 or less. If any such quarter
18 monthly payment is not paid at the time or in the amount
19 required, the taxpayer shall be liable for penalties and
20 interest on such difference, except insofar as the taxpayer has
21 previously made payments for that month in excess of the
22 minimum payments previously due.

23 The provisions of this paragraph apply on and after October
24 1, 2001. Without regard to whether a taxpayer is required to
25 make quarter monthly payments as specified above, any taxpayer
26 who is required by Section 2d of this Act to collect and remit

1 prepaid taxes and has collected prepaid taxes that average in
2 excess of \$20,000 per month during the preceding 4 complete
3 calendar quarters shall file a return with the Department as
4 required by Section 2f and shall make payments to the
5 Department on or before the 7th, 15th, 22nd and last day of the
6 month during which the liability is incurred. Each payment
7 shall be in an amount equal to 22.5% of the taxpayer's actual
8 liability for the month or 25% of the taxpayer's liability for
9 the same calendar month of the preceding year. The amount of
10 the quarter monthly payments shall be credited against the
11 final tax liability of the taxpayer's return for that month
12 filed under this Section or Section 2f, as the case may be.
13 Once applicable, the requirement of the making of quarter
14 monthly payments to the Department pursuant to this paragraph
15 shall continue until the taxpayer's average monthly prepaid tax
16 collections during the preceding 4 complete calendar quarters
17 (excluding the month of highest liability and the month of
18 lowest liability) is less than \$19,000 or until such taxpayer's
19 average monthly liability to the Department as computed for
20 each calendar quarter of the 4 preceding complete calendar
21 quarters is less than \$20,000. If any such quarter monthly
22 payment is not paid at the time or in the amount required, the
23 taxpayer shall be liable for penalties and interest on such
24 difference, except insofar as the taxpayer has previously made
25 payments for that month in excess of the minimum payments
26 previously due.

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

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

1 taxpayer a credit memorandum for the excess.

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

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

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

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

25 Beginning August 1, 2000, each month the Department shall
26 pay into the Local Government Tax Fund 80% of the net revenue

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

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

23	Fiscal Year	Annual Specified Amount
24	1986	\$54,800,000
25	1987	\$76,650,000
26	1988	\$80,480,000

1	1989	\$88,510,000
2	1990	\$115,330,000
3	1991	\$145,470,000
4	1992	\$182,730,000
5	1993	\$206,520,000;

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

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

1 and charge set forth in Section 12 of the Build Illinois Bond
2 Act.

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

15		Total
	Fiscal Year	Deposit
16	1993	\$0
17	1994	53,000,000
18	1995	58,000,000
19	1996	61,000,000
20	1997	64,000,000
21	1998	68,000,000
22	1999	71,000,000
23	2000	75,000,000
24	2001	80,000,000
25	2002	93,000,000

1	2003	99,000,000
2	2004	103,000,000
3	2005	108,000,000
4	2006	113,000,000
5	2007	119,000,000
6	2008	126,000,000
7	2009	132,000,000
8	2010	139,000,000
9	2011	146,000,000
10	2012	153,000,000
11	2013	161,000,000
12	2014	170,000,000
13	2015	179,000,000
14	2016	189,000,000
15	2017	199,000,000
16	2018	210,000,000
17	2019	221,000,000
18	2020	233,000,000
19	2021	246,000,000
20	2022	260,000,000
21	2023 and	275,000,000
22	<u>2024</u>	<u>275,000,000</u>
23	<u>2025</u>	<u>275,000,000</u>
24	<u>2026</u>	<u>287,000,000</u>
25	<u>2027</u>	<u>303,000,000</u>
26	<u>2028</u>	<u>320,000,000</u>

1 2029 337,000,000

2 2030 and 350,000,000

3 each fiscal year

4 thereafter that bonds

5 are outstanding under

6 Section 13.2 of the

7 Metropolitan Pier and

8 Exposition Authority Act,

9 but not after fiscal year 2050 ~~2042~~.

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

23 Subject to payment of amounts into the Build Illinois Fund
24 and the McCormick Place Expansion Project Fund pursuant to the
25 preceding paragraphs or in any amendments thereto hereafter
26 enacted, beginning July 1, 1993, the Department shall each

1 month pay into the Illinois Tax Increment Fund 0.27% of 80% of
2 the net revenue realized for the preceding month from the 6.25%
3 general rate on the selling price of tangible personal
4 property.

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

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

24 The Department may, upon separate written notice to a
25 taxpayer, require the taxpayer to prepare and file with the
26 Department on a form prescribed by the Department within not

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

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

24 (i) Until January 1, 1994, the taxpayer shall be liable
25 for a penalty equal to 1/6 of 1% of the tax due from such
26 taxpayer under this Act during the period to be covered by

1 the annual return for each month or fraction of a month
2 until such return is filed as required, the penalty to be
3 assessed and collected in the same manner as any other
4 penalty provided for in this Act.

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

8 The chief executive officer, proprietor, owner or highest
9 ranking manager shall sign the annual return to certify the
10 accuracy of the information contained therein. Any person who
11 willfully signs the annual return containing false or
12 inaccurate information shall be guilty of perjury and punished
13 accordingly. The annual return form prescribed by the
14 Department shall include a warning that the person signing the
15 return may be liable for perjury.

16 The provisions of this Section concerning the filing of an
17 annual information return do not apply to a retailer who is not
18 required to file an income tax return with the United States
19 Government.

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

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

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

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

1 commits a business offense and is subject to a fine not to
2 exceed \$250.

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

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

24 Section 30. The Metropolitan Pier and Exposition Authority
25 Act is amended by changing Sections 13 and 13.2 as follows:

1 (70 ILCS 210/13) (from Ch. 85, par. 1233)

2 Sec. 13. (a) The Authority shall not have power to levy
3 taxes for any purpose, except as provided in subsections (b),
4 (c), (d), (e), and (f).

5 (b) By ordinance the Authority shall, as soon as
6 practicable after the effective date of this amendatory Act of
7 1991, impose a Metropolitan Pier and Exposition Authority
8 Retailers' Occupation Tax upon all persons engaged in the
9 business of selling tangible personal property at retail within
10 the territory described in this subsection at the rate of 1.0%
11 of the gross receipts (i) from the sale of food, alcoholic
12 beverages, and soft drinks sold for consumption on the premises
13 where sold and (ii) from the sale of food, alcoholic beverages,
14 and soft drinks sold for consumption off the premises where
15 sold by a retailer whose principal source of gross receipts is
16 from the sale of food, alcoholic beverages, and soft drinks
17 prepared for immediate consumption.

18 The tax imposed under this subsection and all civil
19 penalties that may be assessed as an incident to that tax shall
20 be collected and enforced by the Illinois Department of
21 Revenue. The Department shall have full power to administer and
22 enforce this subsection, to collect all taxes and penalties so
23 collected in the manner provided in this subsection, and to
24 determine all rights to credit memoranda arising on account of
25 the erroneous payment of tax or penalty under this subsection.

1 In the administration of and compliance with this subsection,
2 the Department and persons who are subject to this subsection
3 shall have the same rights, remedies, privileges, immunities,
4 powers, and duties, shall be subject to the same conditions,
5 restrictions, limitations, penalties, exclusions, exemptions,
6 and definitions of terms, and shall employ the same modes of
7 procedure applicable to this Retailers' Occupation Tax as are
8 prescribed in Sections 1, 2 through 2-65 (in respect to all
9 provisions of those Sections other than the State rate of
10 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes
11 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,
12 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13 and, and until
13 January 1, 1994, 13.5 of the Retailers' Occupation Tax Act,
14 and, on and after January 1, 1994, all applicable provisions of
15 the Uniform Penalty and Interest Act that are not inconsistent
16 with this Act, as fully as if provisions contained in those
17 Sections of the Retailers' Occupation Tax Act were set forth in
18 this subsection.

19 Persons subject to any tax imposed under the authority
20 granted in this subsection may reimburse themselves for their
21 seller's tax liability under this subsection by separately
22 stating that tax as an additional charge, which charge may be
23 stated in combination, in a single amount, with State taxes
24 that sellers are required to collect under the Use Tax Act,
25 pursuant to bracket schedules as the Department may prescribe.
26 The retailer filing the return shall, at the time of filing the

1 return, pay to the Department the amount of tax imposed under
2 this subsection, less a discount of 1.75%, which is allowed to
3 reimburse the retailer for the expenses incurred in keeping
4 records, preparing and filing returns, remitting the tax, and
5 supplying data to the Department on request.

6 Whenever the Department determines that a refund should be
7 made under this subsection to a claimant instead of issuing a
8 credit memorandum, the Department shall notify the State
9 Comptroller, who shall cause a warrant to be drawn for the
10 amount specified and to the person named in the notification
11 from the Department. The refund shall be paid by the State
12 Treasurer out of the Metropolitan Pier and Exposition Authority
13 trust fund held by the State Treasurer as trustee for the
14 Authority.

15 Nothing in this subsection authorizes the Authority to
16 impose a tax upon the privilege of engaging in any business
17 that under the Constitution of the United States may not be
18 made the subject of taxation by this State.

19 The Department shall forthwith pay over to the State
20 Treasurer, ex officio, as trustee for the Authority, all taxes
21 and penalties collected under this subsection for deposit into
22 a trust fund held outside of the State Treasury. On or before
23 the 25th day of each calendar month, the Department shall
24 prepare and certify to the Comptroller the amounts to be paid
25 under subsection (g) of this Section, which shall be the
26 amounts, not including credit memoranda, collected under this

1 subsection during the second preceding calendar month by the
2 Department, less any amounts determined by the Department to be
3 necessary for the payment of refunds and less 2% of such
4 balance, which sum shall be deposited by the State Treasurer
5 into the Tax Compliance and Administration Fund in the State
6 Treasury from which it shall be appropriated to the Department
7 to cover the costs of the Department in administering and
8 enforcing the provisions of this subsection. Within 10 days
9 after receipt by the Comptroller of the certification, the
10 Comptroller shall cause the orders to be drawn for the
11 remaining amounts, and the Treasurer shall administer those
12 amounts as required in subsection (g).

13 A certificate of registration issued by the Illinois
14 Department of Revenue to a retailer under the Retailers'
15 Occupation Tax Act shall permit the registrant to engage in a
16 business that is taxed under the tax imposed under this
17 subsection, and no additional registration shall be required
18 under the ordinance imposing the tax or under this subsection.

19 A certified copy of any ordinance imposing or discontinuing
20 any tax under this subsection or effecting a change in the rate
21 of that tax shall be filed with the Department, whereupon the
22 Department shall proceed to administer and enforce this
23 subsection on behalf of the Authority as of the first day of
24 the third calendar month following the date of filing.

25 The tax authorized to be levied under this subsection may
26 be levied within all or any part of the following described

1 portions of the metropolitan area:

2 (1) that portion of the City of Chicago located within
3 the following area: Beginning at the point of intersection
4 of the Cook County - DuPage County line and York Road, then
5 North along York Road to its intersection with Touhy
6 Avenue, then east along Touhy Avenue to its intersection
7 with the Northwest Tollway, then southeast along the
8 Northwest Tollway to its intersection with Lee Street, then
9 south along Lee Street to Higgins Road, then south and east
10 along Higgins Road to its intersection with Mannheim Road,
11 then south along Mannheim Road to its intersection with
12 Irving Park Road, then west along Irving Park Road to its
13 intersection with the Cook County - DuPage County line,
14 then north and west along the county line to the point of
15 beginning; and

16 (2) that portion of the City of Chicago located within
17 the following area: Beginning at the intersection of West
18 55th Street with Central Avenue, then east along West 55th
19 Street to its intersection with South Cicero Avenue, then
20 south along South Cicero Avenue to its intersection with
21 West 63rd Street, then west along West 63rd Street to its
22 intersection with South Central Avenue, then north along
23 South Central Avenue to the point of beginning; and

24 (3) that portion of the City of Chicago located within
25 the following area: Beginning at the point 150 feet west of
26 the intersection of the west line of North Ashland Avenue

1 and the north line of West Diversey Avenue, then north 150
2 feet, then east along a line 150 feet north of the north
3 line of West Diversey Avenue extended to the shoreline of
4 Lake Michigan, then following the shoreline of Lake
5 Michigan (including Navy Pier and all other improvements
6 fixed to land, docks, or piers) to the point where the
7 shoreline of Lake Michigan and the Adlai E. Stevenson
8 Expressway extended east to that shoreline intersect, then
9 west along the Adlai E. Stevenson Expressway to a point 150
10 feet west of the west line of South Ashland Avenue, then
11 north along a line 150 feet west of the west line of South
12 and North Ashland Avenue to the point of beginning.

13 The tax authorized to be levied under this subsection may
14 also be levied on food, alcoholic beverages, and soft drinks
15 sold on boats and other watercraft departing from and returning
16 to the shoreline of Lake Michigan (including Navy Pier and all
17 other improvements fixed to land, docks, or piers) described in
18 item (3).

19 (c) By ordinance the Authority shall, as soon as
20 practicable after the effective date of this amendatory Act of
21 1991, impose an occupation tax upon all persons engaged in the
22 corporate limits of the City of Chicago in the business of
23 renting, leasing, or letting rooms in a hotel, as defined in
24 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of
25 the gross rental receipts from the renting, leasing, or letting
26 of hotel rooms within the City of Chicago, excluding, however,

1 from gross rental receipts the proceeds of renting, leasing, or
2 letting to permanent residents of a hotel, as defined in that
3 Act. Gross rental receipts shall not include charges that are
4 added on account of the liability arising from any tax imposed
5 by the State or any governmental agency on the occupation of
6 renting, leasing, or letting rooms in a hotel.

7 The tax imposed by the Authority under this subsection and
8 all civil penalties that may be assessed as an incident to that
9 tax shall be collected and enforced by the Illinois Department
10 of Revenue. The certificate of registration that is issued by
11 the Department to a lessor under the Hotel Operators'
12 Occupation Tax Act shall permit that registrant to engage in a
13 business that is taxable under any ordinance enacted under this
14 subsection without registering separately with the Department
15 under that ordinance or under this subsection. The Department
16 shall have full power to administer and enforce this
17 subsection, to collect all taxes and penalties due under this
18 subsection, to dispose of taxes and penalties so collected in
19 the manner provided in this subsection, and to determine all
20 rights to credit memoranda arising on account of the erroneous
21 payment of tax or penalty under this subsection. In the
22 administration of and compliance with this subsection, the
23 Department and persons who are subject to this subsection shall
24 have the same rights, remedies, privileges, immunities,
25 powers, and duties, shall be subject to the same conditions,
26 restrictions, limitations, penalties, and definitions of

1 terms, and shall employ the same modes of procedure as are
2 prescribed in the Hotel Operators' Occupation Tax Act (except
3 where that Act is inconsistent with this subsection), as fully
4 as if the provisions contained in the Hotel Operators'
5 Occupation Tax Act were set out in this subsection.

6 Whenever the Department determines that a refund should be
7 made under this subsection to a claimant instead of issuing a
8 credit memorandum, the Department shall notify the State
9 Comptroller, who shall cause a warrant to be drawn for the
10 amount specified and to the person named in the notification
11 from the Department. The refund shall be paid by the State
12 Treasurer out of the Metropolitan Pier and Exposition Authority
13 trust fund held by the State Treasurer as trustee for the
14 Authority.

15 Persons subject to any tax imposed under the authority
16 granted in this subsection may reimburse themselves for their
17 tax liability for that tax by separately stating that tax as an
18 additional charge, which charge may be stated in combination,
19 in a single amount, with State taxes imposed under the Hotel
20 Operators' Occupation Tax Act, the municipal tax imposed under
21 Section 8-3-13 of the Illinois Municipal Code, and the tax
22 imposed under Section 19 of the Illinois Sports Facilities
23 Authority Act.

24 The person filing the return shall, at the time of filing
25 the return, pay to the Department the amount of tax, less a
26 discount of 2.1% or \$25 per calendar year, whichever is

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

5 The Department shall forthwith pay over to the State
6 Treasurer, ex officio, as trustee for the Authority, all taxes
7 and penalties collected under this subsection for deposit into
8 a trust fund held outside the State Treasury. On or before the
9 25th day of each calendar month, the Department shall certify
10 to the Comptroller the amounts to be paid under subsection (g)
11 of this Section, which shall be the amounts (not including
12 credit memoranda) collected under this subsection during the
13 second preceding calendar month by the Department, less any
14 amounts determined by the Department to be necessary for
15 payment of refunds. Within 10 days after receipt by the
16 Comptroller of the Department's certification, the Comptroller
17 shall cause the orders to be drawn for such amounts, and the
18 Treasurer shall administer those amounts as required in
19 subsection (g).

20 A certified copy of any ordinance imposing or discontinuing
21 a tax under this subsection or effecting a change in the rate
22 of that tax shall be filed with the Illinois Department of
23 Revenue, whereupon the Department shall proceed to administer
24 and enforce this subsection on behalf of the Authority as of
25 the first day of the third calendar month following the date of
26 filing.

1 (d) By ordinance the Authority shall, as soon as
2 practicable after the effective date of this amendatory Act of
3 1991, impose a tax upon all persons engaged in the business of
4 renting automobiles in the metropolitan area at the rate of 6%
5 of the gross receipts from that business, except that no tax
6 shall be imposed on the business of renting automobiles for use
7 as taxicabs or in livery service. The tax imposed under this
8 subsection and all civil penalties that may be assessed as an
9 incident to that tax shall be collected and enforced by the
10 Illinois Department of Revenue. The certificate of
11 registration issued by the Department to a retailer under the
12 Retailers' Occupation Tax Act or under the Automobile Renting
13 Occupation and Use Tax Act shall permit that person to engage
14 in a business that is taxable under any ordinance enacted under
15 this subsection without registering separately with the
16 Department under that ordinance or under this subsection. The
17 Department shall have full power to administer and enforce this
18 subsection, to collect all taxes and penalties due under this
19 subsection, to dispose of taxes and penalties so collected in
20 the manner provided in this subsection, and to determine all
21 rights to credit memoranda arising on account of the erroneous
22 payment of tax or penalty under this subsection. In the
23 administration of and compliance with this subsection, the
24 Department and persons who are subject to this subsection shall
25 have the same rights, remedies, privileges, immunities,
26 powers, and duties, be subject to the same conditions,

1 restrictions, limitations, penalties, and definitions of
2 terms, and employ the same modes of procedure as are prescribed
3 in Sections 2 and 3 (in respect to all provisions of those
4 Sections other than the State rate of tax; and in respect to
5 the provisions of the Retailers' Occupation Tax Act referred to
6 in those Sections, except as to the disposition of taxes and
7 penalties collected, except for the provision allowing
8 retailers a deduction from the tax to cover certain costs, and
9 except that credit memoranda issued under this subsection may
10 not be used to discharge any State tax liability) of the
11 Automobile Renting Occupation and Use Tax Act, as fully as if
12 provisions contained in those Sections of that Act were set
13 forth in this subsection.

14 Persons subject to any tax imposed under the authority
15 granted in this subsection may reimburse themselves for their
16 tax liability under this subsection by separately stating that
17 tax as an additional charge, which charge may be stated in
18 combination, in a single amount, with State tax that sellers
19 are required to collect under the Automobile Renting Occupation
20 and Use Tax Act, pursuant to bracket schedules as the
21 Department may prescribe.

22 Whenever the Department determines that a refund should be
23 made under this subsection to a claimant instead of issuing a
24 credit memorandum, the Department shall notify the State
25 Comptroller, who shall cause a warrant to be drawn for the
26 amount specified and to the person named in the notification

1 from the Department. The refund shall be paid by the State
2 Treasurer out of the Metropolitan Pier and Exposition Authority
3 trust fund held by the State Treasurer as trustee for the
4 Authority.

5 The Department shall forthwith pay over to the State
6 Treasurer, ex officio, as trustee, all taxes and penalties
7 collected under this subsection for deposit into a trust fund
8 held outside the State Treasury. On or before the 25th day of
9 each calendar month, the Department shall certify to the
10 Comptroller the amounts to be paid under subsection (g) of this
11 Section (not including credit memoranda) collected under this
12 subsection during the second preceding calendar month by the
13 Department, less any amount determined by the Department to be
14 necessary for payment of refunds. Within 10 days after receipt
15 by the Comptroller of the Department's certification, the
16 Comptroller shall cause the orders to be drawn for such
17 amounts, and the Treasurer shall administer those amounts as
18 required in subsection (g).

19 Nothing in this subsection authorizes the Authority to
20 impose a tax upon the privilege of engaging in any business
21 that under the Constitution of the United States may not be
22 made the subject of taxation by this State.

23 A certified copy of any ordinance imposing or discontinuing
24 a tax under this subsection or effecting a change in the rate
25 of that tax shall be filed with the Illinois Department of
26 Revenue, whereupon the Department shall proceed to administer

1 and enforce this subsection on behalf of the Authority as of
2 the first day of the third calendar month following the date of
3 filing.

4 (e) By ordinance the Authority shall, as soon as
5 practicable after the effective date of this amendatory Act of
6 1991, impose a tax upon the privilege of using in the
7 metropolitan area an automobile that is rented from a rentor
8 outside Illinois and is titled or registered with an agency of
9 this State's government at a rate of 6% of the rental price of
10 that automobile, except that no tax shall be imposed on the
11 privilege of using automobiles rented for use as taxicabs or in
12 livery service. The tax shall be collected from persons whose
13 Illinois address for titling or registration purposes is given
14 as being in the metropolitan area. The tax shall be collected
15 by the Department of Revenue for the Authority. The tax must be
16 paid to the State or an exemption determination must be
17 obtained from the Department of Revenue before the title or
18 certificate of registration for the property may be issued. The
19 tax or proof of exemption may be transmitted to the Department
20 by way of the State agency with which or State officer with
21 whom the tangible personal property must be titled or
22 registered if the Department and that agency or State officer
23 determine that this procedure will expedite the processing of
24 applications for title or registration.

25 The Department shall have full power to administer and
26 enforce this subsection, to collect all taxes, penalties, and

1 interest due under this subsection, to dispose of taxes,
2 penalties, and interest so collected in the manner provided in
3 this subsection, and to determine all rights to credit
4 memoranda or refunds arising on account of the erroneous
5 payment of tax, penalty, or interest under this subsection. In
6 the administration of and compliance with this subsection, the
7 Department and persons who are subject to this subsection shall
8 have the same rights, remedies, privileges, immunities,
9 powers, and duties, be subject to the same conditions,
10 restrictions, limitations, penalties, and definitions of
11 terms, and employ the same modes of procedure as are prescribed
12 in Sections 2 and 4 (except provisions pertaining to the State
13 rate of tax; and in respect to the provisions of the Use Tax
14 Act referred to in that Section, except provisions concerning
15 collection or refunding of the tax by retailers, except the
16 provisions of Section 19 pertaining to claims by retailers,
17 except the last paragraph concerning refunds, and except that
18 credit memoranda issued under this subsection may not be used
19 to discharge any State tax liability) of the Automobile Renting
20 Occupation and Use Tax Act, as fully as if provisions contained
21 in those Sections of that Act were set forth in this
22 subsection.

23 Whenever the Department determines that a refund should be
24 made under this subsection to a claimant instead of issuing a
25 credit memorandum, the Department shall notify the State
26 Comptroller, who shall cause a warrant to be drawn for the

1 amount specified and to the person named in the notification
2 from the Department. The refund shall be paid by the State
3 Treasurer out of the Metropolitan Pier and Exposition Authority
4 trust fund held by the State Treasurer as trustee for the
5 Authority.

6 The Department shall forthwith pay over to the State
7 Treasurer, ex officio, as trustee, all taxes, penalties, and
8 interest collected under this subsection for deposit into a
9 trust fund held outside the State Treasury. On or before the
10 25th day of each calendar month, the Department shall certify
11 to the State Comptroller the amounts to be paid under
12 subsection (g) of this Section, which shall be the amounts (not
13 including credit memoranda) collected under this subsection
14 during the second preceding calendar month by the Department,
15 less any amounts determined by the Department to be necessary
16 for payment of refunds. Within 10 days after receipt by the
17 State Comptroller of the Department's certification, the
18 Comptroller shall cause the orders to be drawn for such
19 amounts, and the Treasurer shall administer those amounts as
20 required in subsection (g).

21 A certified copy of any ordinance imposing or discontinuing
22 a tax or effecting a change in the rate of that tax shall be
23 filed with the Illinois Department of Revenue, whereupon the
24 Department shall proceed to administer and enforce this
25 subsection on behalf of the Authority as of the first day of
26 the third calendar month following the date of filing.

1 (f) By ordinance the Authority shall, as soon as
2 practicable after the effective date of this amendatory Act of
3 1991, impose an occupation tax on all persons, other than a
4 governmental agency, engaged in the business of providing
5 ground transportation for hire to passengers in the
6 metropolitan area at a rate of (i) \$2 per taxi or livery
7 vehicle departure with passengers for hire from commercial
8 service airports in the metropolitan area, (ii) for each
9 departure with passengers for hire from a commercial service
10 airport in the metropolitan area in a bus or van operated by a
11 person other than a person described in item (iii): \$9 per bus
12 or van with a capacity of 1-12 passengers, \$18 per bus or van
13 with a capacity of 13-24 passengers, and \$27 per bus or van
14 with a capacity of over 24 passengers, and (iii) for each
15 departure with passengers for hire from a commercial service
16 airport in the metropolitan area in a bus or van operated by a
17 person regulated by the Interstate Commerce Commission or
18 Illinois Commerce Commission, operating scheduled service from
19 the airport, and charging fares on a per passenger basis: \$1
20 per passenger for hire in each bus or van. The term "commercial
21 service airports" means those airports receiving scheduled
22 passenger service and enplaning more than 100,000 passengers
23 per year.

24 In the ordinance imposing the tax, the Authority may
25 provide for the administration and enforcement of the tax and
26 the collection of the tax from persons subject to the tax as

1 the Authority determines to be necessary or practicable for the
2 effective administration of the tax. The Authority may enter
3 into agreements as it deems appropriate with any governmental
4 agency providing for that agency to act as the Authority's
5 agent to collect the tax.

6 In the ordinance imposing the tax, the Authority may
7 designate a method or methods for persons subject to the tax to
8 reimburse themselves for the tax liability arising under the
9 ordinance (i) by separately stating the full amount of the tax
10 liability as an additional charge to passengers departing the
11 airports, (ii) by separately stating one-half of the tax
12 liability as an additional charge to both passengers departing
13 from and to passengers arriving at the airports, or (iii) by
14 some other method determined by the Authority.

15 All taxes, penalties, and interest collected under any
16 ordinance adopted under this subsection, less any amounts
17 determined to be necessary for the payment of refunds, shall be
18 paid forthwith to the State Treasurer, ex officio, for deposit
19 into a trust fund held outside the State Treasury and shall be
20 administered by the State Treasurer as provided in subsection
21 (g) of this Section.

22 (g) Amounts deposited from the proceeds of taxes imposed by
23 the Authority under subsections (b), (c), (d), (e), and (f) of
24 this Section and amounts deposited under Section 19 of the
25 Illinois Sports Facilities Authority Act shall be held in a
26 trust fund outside the State Treasury and shall be administered

1 by the Treasurer as follows: first, an amount necessary for the
2 payment of refunds shall be retained in the trust fund; second,
3 the balance of the proceeds deposited in the trust fund during
4 fiscal year 1993 shall be retained in the trust fund during
5 that year and thereafter shall be administered as a reserve to
6 fund the deposits required in item "third"; third, beginning
7 July 20, 1993, and continuing each month thereafter, provided
8 that the amount requested in the annual certificate of the
9 Chairman of the Authority filed under Section 8.25f of the
10 State Finance Act has been appropriated for payment to the
11 Authority, 1/8 of the annual amount requested in that
12 certificate, together with any cumulative deficiencies shall
13 be transferred from the trust fund into the McCormick Place
14 Expansion Project Fund in the State Treasury until 100% of the
15 amount requested in that certificate plus any cumulative
16 deficiencies in such prior transfers, in the amounts
17 transferred from the trust fund into the McCormick Place
18 Expansion Project Fund under this item "third", have been so
19 transferred; fourth, the balance shall be maintained in the
20 trust fund; fifth, on July 20, 1994, and on July 20 of each
21 year thereafter the Treasurer shall calculate for the previous
22 fiscal year the surplus revenues in the trust fund and pay that
23 amount to the Authority. "Surplus revenues" shall mean the
24 difference between the amount in the trust fund on June 30 of
25 the fiscal year previous to the current fiscal year (excluding
26 amounts retained for refunds under item "first") minus the

1 amount deposited in the trust fund during fiscal year 1993
2 under item "second". Moneys received by the Authority under
3 item "fifth" may be used solely for the purposes of paying debt
4 service on the bonds and notes issued by the Authority,
5 including early redemption of those bonds or notes, and for the
6 purposes of repair, replacement, and improvement of the
7 grounds, buildings, and facilities of the Authority; provided
8 that any moneys in excess of \$50,000,000 held by the Authority
9 as of June 30 in any fiscal year and received by the Authority
10 under item "fifth" shall be used solely for paying the debt
11 service on or early redemption of the Authority's bonds or
12 notes. When bonds and notes issued under Section 13.2, or bonds
13 or notes issued to refund those bonds and notes, are no longer
14 outstanding, the balance in the trust fund shall be paid to the
15 Authority.

16 (h) The ordinances imposing the taxes authorized by this
17 Section shall be repealed when bonds and notes issued under
18 Section 13.2 or bonds and notes issued to refund those bonds
19 and notes are no longer outstanding.

20 (Source: P.A. 90-612, eff. 7-8-98.)

21 (70 ILCS 210/13.2) (from Ch. 85, par. 1233.2)

22 Sec. 13.2. The McCormick Place Expansion Project Fund is
23 created in the State Treasury. All moneys in the McCormick
24 Place Expansion Project Fund are allocated to and shall be
25 appropriated and used only for the purposes authorized by and

1 subject to the limitations and conditions of this Section.
2 Those amounts may be appropriated by law to the Authority for
3 the purposes of paying the debt service requirements on all
4 bonds and notes, including bonds and notes issued to refund or
5 advance refund bonds and notes issued under this Section or
6 issued to refund or advance refund bonds and notes otherwise
7 issued under this Act, (collectively referred to as "bonds") to
8 be issued by the Authority under this Section in an aggregate
9 original principal amount (excluding the amount of any bonds
10 and notes issued to refund or advance refund bonds or notes
11 issued under this Section) not to exceed \$2,457,000,000
12 ~~\$2,107,000,000~~ for the purposes of carrying out and performing
13 its duties and exercising its powers under this Act. No bonds
14 issued to refund or advance refund bonds issued under this
15 Section may mature later than fiscal year 2050. Notwithstanding
16 the provisions of Section 10 of this Act, bonds issued by the
17 Authority under this Section may mature at the end of the
18 fiscal year that is the 40th anniversary of the year in which
19 the bonds are issued ~~the longest maturity date of the series of~~
20 ~~bonds being refunded~~. After the aggregate original principal
21 amount of bonds authorized in this Section has been issued, the
22 payment of any principal amount of such bonds does not
23 authorize the issuance of additional bonds (except refunding
24 bonds).

25 On the first day of each month commencing after July 1,
26 1993, amounts, if any, on deposit in the McCormick Place

1 Expansion Project Fund shall, subject to appropriation, be paid
2 in full to the Authority or, upon its direction, to the trustee
3 or trustees for bondholders of bonds that by their terms are
4 payable from the moneys received from the McCormick Place
5 Expansion Project Fund, until an amount equal to 100% of the
6 aggregate amount of the principal and interest in the fiscal
7 year, including that pursuant to sinking fund requirements, has
8 been so paid and deficiencies in reserves shall have been
9 remedied.

10 The State of Illinois pledges to and agrees with the
11 holders of the bonds of the Metropolitan Pier and Exposition
12 Authority issued under this Section that the State will not
13 limit or alter the rights and powers vested in the Authority by
14 this Act so as to impair the terms of any contract made by the
15 Authority with those holders or in any way impair the rights
16 and remedies of those holders until the bonds, together with
17 interest thereon, interest on any unpaid installments of
18 interest, and all costs and expenses in connection with any
19 action or proceedings by or on behalf of those holders are
20 fully met and discharged; provided that any increase in the Tax
21 Act Amounts specified in Section 3 of the Retailers' Occupation
22 Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service
23 Use Tax Act, and Section 9 of the Service Occupation Tax Act
24 required to be deposited into the Build Illinois Bond Account
25 in the Build Illinois Fund pursuant to any law hereafter
26 enacted shall not be deemed to impair the rights of such

1 holders so long as the increase does not result in the
2 aggregate debt service payable in the current or any future
3 fiscal year of the State on all bonds issued pursuant to the
4 Build Illinois Bond Act and the Metropolitan Pier and
5 Exposition Authority Act and payable from tax revenues
6 specified in Section 3 of the Retailers' Occupation Tax Act,
7 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
8 Act, and Section 9 of the Service Occupation Tax Act exceeding
9 33 1/3% of such tax revenues for the most recently completed
10 fiscal year of the State at the time of such increase. In
11 addition, the State pledges to and agrees with the holders of
12 the bonds of the Authority issued under this Section that the
13 State will not limit or alter the basis on which State funds
14 are to be paid to the Authority as provided in this Act or the
15 use of those funds so as to impair the terms of any such
16 contract; provided that any increase in the Tax Act Amounts
17 specified in Section 3 of the Retailers' Occupation Tax Act,
18 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
19 Act, and Section 9 of the Service Occupation Tax Act required
20 to be deposited into the Build Illinois Bond Account in the
21 Build Illinois Fund pursuant to any law hereafter enacted shall
22 not be deemed to impair the terms of any such contract so long
23 as the increase does not result in the aggregate debt service
24 payable in the current or any future fiscal year of the State
25 on all bonds issued pursuant to the Build Illinois Bond Act and
26 the Metropolitan Pier and Exposition Authority Act and payable

1 from tax revenues specified in Section 3 of the Retailers'
2 Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of
3 the Service Use Tax Act, and Section 9 of the Service
4 Occupation Tax Act exceeding 33 1/3% of such tax revenues for
5 the most recently completed fiscal year of the State at the
6 time of such increase. The Authority is authorized to include
7 these pledges and agreements with the State in any contract
8 with the holders of bonds issued under this Section.

9 The State shall not be liable on bonds of the Authority
10 issued under this Section those bonds shall not be a debt of
11 the State, and this Act shall not be construed as a guarantee
12 by the State of the debts of the Authority. The bonds shall
13 contain a statement to this effect on the face of the bonds.

14 (Source: P.A. 91-101, eff. 7-12-99; 92-208, eff. 8-2-01.)

15 Section 99. Effective date. This Act takes effect upon
16 becoming law.