



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

HB3859

Introduced 10/25/2011, by Rep. Carol A. Sente - Michael W. Tryon - Jack D. Franks - Linda Chapa LaVia - Robert W. Pritchard, et al.

SYNOPSIS AS INTRODUCED:

5 ILCS 140/2	from Ch. 116, par. 202
35 ILCS 120/3	from Ch. 120, par. 442
55 ILCS 5/5-1134 new	
65 ILCS 5/8-3-20 new	
30 ILCS 805/8.35 new	

Amends the Freedom of Information Act. Provides that tax revenue sharing agreements and reports are public records. Amends the Retailers' Occupation Tax Act. Requires that retailers file with the Department of Revenue a return stating the amount of any retailers' occupation tax share, rebate, or refund anticipated to be received pursuant to any tax revenue sharing agreement, the governmental entity from which the rebate or refund is anticipated, whether the tax revenue sharing agreement is directly with the governmental entity or with an intermediary, and, if applicable, the identity of the intermediary through which any tax revenue sharing agreement will be administered. Amends the Counties Code and the Illinois Municipal Code. Provides that a county or municipality, as applicable, may enter into a tax revenue sharing agreement. Defines "tax revenue sharing agreement". Sets forth requirements concerning reports. Limits home rule powers. Amends the State Mandates Act to require implementation without reimbursement.

LRB097 13904 KMW 58486 b

FISCAL NOTE ACT
MAY APPLY

HOME RULE NOTE
ACT MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

1 AN ACT concerning local government.

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

4 Section 5. The Freedom of Information Act is amended by
5 changing Section 2 as follows:

6 (5 ILCS 140/2) (from Ch. 116, par. 202)

7 Sec. 2. Definitions. As used in this Act:

8 (a) "Public body" means all legislative, executive,
9 administrative, or advisory bodies of the State, state
10 universities and colleges, counties, townships, cities,
11 villages, incorporated towns, school districts and all other
12 municipal corporations, boards, bureaus, committees, or
13 commissions of this State, any subsidiary bodies of any of the
14 foregoing including but not limited to committees and
15 subcommittees thereof, and a School Finance Authority created
16 under Article 1E of the School Code. "Public body" does not
17 include a child death review team or the Illinois Child Death
18 Review Teams Executive Council established under the Child
19 Death Review Team Act.

20 (b) "Person" means any individual, corporation,
21 partnership, firm, organization or association, acting
22 individually or as a group.

23 (c) "Public records" means all records, reports, forms,

1 writings, letters, memoranda, books, papers, maps,
2 photographs, microfilms, cards, tapes, recordings, electronic
3 data processing records, electronic communications, recorded
4 information and all other documentary materials pertaining to
5 the transaction of public business, regardless of physical form
6 or characteristics, having been prepared by or for, or having
7 been or being used by, received by, in the possession of, or
8 under the control of any public body. For purposes of this Act,
9 tax revenue sharing agreements and reports, as defined by
10 Section 5-1134 of the Counties Code and Section 8-3-20 of the
11 Illinois Municipal Code, are public records.

12 (c-5) "Private information" means unique identifiers,
13 including a person's social security number, driver's license
14 number, employee identification number, biometric identifiers,
15 personal financial information, passwords or other access
16 codes, medical records, home or personal telephone numbers, and
17 personal email addresses. Private information also includes
18 home address and personal license plates, except as otherwise
19 provided by law or when compiled without possibility of
20 attribution to any person.

21 (c-10) "Commercial purpose" means the use of any part of a
22 public record or records, or information derived from public
23 records, in any form for sale, resale, or solicitation or
24 advertisement for sales or services. For purposes of this
25 definition, requests made by news media and non-profit,
26 scientific, or academic organizations shall not be considered

1 to be made for a "commercial purpose" when the principal
2 purpose of the request is (i) to access and disseminate
3 information concerning news and current or passing events, (ii)
4 for articles of opinion or features of interest to the public,
5 or (iii) for the purpose of academic, scientific, or public
6 research or education.

7 (d) "Copying" means the reproduction of any public record
8 by means of any photographic, electronic, mechanical or other
9 process, device or means now known or hereafter developed and
10 available to the public body.

11 (e) "Head of the public body" means the president, mayor,
12 chairman, presiding officer, director, superintendent,
13 manager, supervisor or individual otherwise holding primary
14 executive and administrative authority for the public body, or
15 such person's duly authorized designee.

16 (f) "News media" means a newspaper or other periodical
17 issued at regular intervals whether in print or electronic
18 format, a news service whether in print or electronic format, a
19 radio station, a television station, a television network, a
20 community antenna television service, or a person or
21 corporation engaged in making news reels or other motion
22 picture news for public showing.

23 (g) "Recurrent requester", as used in Section 3.2 of this
24 Act, means a person that, in the 12 months immediately
25 preceding the request, has submitted to the same public body
26 (i) a minimum of 50 requests for records, (ii) a minimum of 15

1 requests for records within a 30-day period, or (iii) a minimum
2 of 7 requests for records within a 7-day period. For purposes
3 of this definition, requests made by news media and non-profit,
4 scientific, or academic organizations shall not be considered
5 in calculating the number of requests made in the time periods
6 in this definition when the principal purpose of the requests
7 is (i) to access and disseminate information concerning news
8 and current or passing events, (ii) for articles of opinion or
9 features of interest to the public, or (iii) for the purpose of
10 academic, scientific, or public research or education.

11 For the purposes of this subsection (g), "request" means a
12 written document (or oral request, if the public body chooses
13 to honor oral requests) that is submitted to a public body via
14 personal delivery, mail, telefax, electronic mail, or other
15 means available to the public body and that identifies the
16 particular public record the requester seeks. One request may
17 identify multiple records to be inspected or copied.

18 (Source: P.A. 96-261, eff. 1-1-10; 96-542, eff. 1-1-10;
19 96-1000, eff. 7-2-10; 97-579, eff. 8-26-11.)

20 Section 10. The Retailers' Occupation Tax Act is amended by
21 changing Section 3 as follows:

22 (35 ILCS 120/3) (from Ch. 120, par. 442)

23 Sec. 3. Except as provided in this Section, on or before
24 the twentieth day of each calendar month, every person engaged

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

4 1. The name of the seller;

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

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

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

20 5. Deductions allowed by law;

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

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

26 8. The amount of tax due;

1 9. The signature of the taxpayer; ~~and~~

2 9-5. The amount of any retailers' occupation tax share,
3 rebate, or refund anticipated to be received, directly or
4 indirectly, pursuant to any tax revenue sharing agreement
5 as defined by Section 5-1134 of the Counties Code or
6 Section 8-3-20 of the Illinois Municipal Code, the
7 governmental entity from which the rebate or refund is
8 anticipated, whether the tax revenue sharing agreement is
9 directly with the governmental entity or with an
10 intermediary, and, if applicable, the identity of the
11 intermediary through which any tax revenue sharing
12 agreement will be administered; and

13 10. Such other reasonable information as the
14 Department may require.

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

19 Each return shall be accompanied by the statement of
20 prepaid tax issued pursuant to Section 2e for which credit is
21 claimed.

22 Prior to October 1, 2003, and on and after September 1,
23 2004 a retailer may accept a Manufacturer's Purchase Credit
24 certification from a purchaser in satisfaction of Use Tax as
25 provided in Section 3-85 of the Use Tax Act if the purchaser
26 provides the appropriate documentation as required by Section

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

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

24 1. The name of the seller;

25 2. The address of the principal place of business from
26 which he engages in the business of selling tangible

1 personal property at retail in this State;

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

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

9 5. The amount of tax due; and

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

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

26 Beginning on October 1, 2003, every distributor, importing

1 distributor, and manufacturer of alcoholic liquor as defined in
2 the Liquor Control Act of 1934, shall file a statement with the
3 Department of Revenue, no later than the 10th day of the month
4 for the preceding month during which transactions occurred, by
5 electronic means, showing the total amount of gross receipts
6 from the sale of alcoholic liquor sold or distributed during
7 the preceding month to purchasers; identifying the purchaser to
8 whom it was sold or distributed; the purchaser's tax
9 registration number; and such other information reasonably
10 required by the Department. A distributor, importing
11 distributor, or manufacturer of alcoholic liquor must
12 personally deliver, mail, or provide by electronic means to
13 each retailer listed on the monthly statement a report
14 containing a cumulative total of that distributor's, importing
15 distributor's, or manufacturer's total sales of alcoholic
16 liquor to that retailer no later than the 10th day of the month
17 for the preceding month during which the transaction occurred.
18 The distributor, importing distributor, or manufacturer shall
19 notify the retailer as to the method by which the distributor,
20 importing distributor, or manufacturer will provide the sales
21 information. If the retailer is unable to receive the sales
22 information by electronic means, the distributor, importing
23 distributor, or manufacturer shall furnish the sales
24 information by personal delivery or by mail. For purposes of
25 this paragraph, the term "electronic means" includes, but is
26 not limited to, the use of a secure Internet website, e-mail,

1 or facsimile.

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

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

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

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

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

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

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

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

26 If the retailer is otherwise required to file a monthly

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

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

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

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

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

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

1 and Safety Act, a personal watercraft, or any boat equipped
2 with an inboard motor.

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

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

1 fact); the place and date of the sale; a sufficient
2 identification of the property sold; such other information as
3 is required in Section 5-402 of The Illinois Vehicle Code, and
4 such other information as the Department may reasonably
5 require.

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

22 Such transaction reporting return shall be filed not later
23 than 20 days after the day of delivery of the item that is
24 being sold, but may be filed by the retailer at any time sooner
25 than that if he chooses to do so. The transaction reporting
26 return and tax remittance or proof of exemption from the

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

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

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

1 Department shall adopt appropriate rules to carry out the
2 mandate of this paragraph.

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

21 Refunds made by the seller during the preceding return
22 period to purchasers, on account of tangible personal property
23 returned to the seller, shall be allowed as a deduction under
24 subdivision 5 of his monthly or quarterly return, as the case
25 may be, in case the seller had theretofore included the
26 receipts from the sale of such tangible personal property in a

1 return filed by him and had paid the tax imposed by this Act
2 with respect to such receipts.

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

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

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

26 Before October 1, 2000, if the taxpayer's average monthly

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

1 calendar quarters (excluding the month of highest liability and
2 the month of lowest liability in such 4 quarter period). If the
3 month during which such tax liability is incurred begins on or
4 after January 1, 1985 and prior to January 1, 1987, each
5 payment shall be in an amount equal to 22.5% of the taxpayer's
6 actual liability for the month or 27.5% of the taxpayer's
7 liability for the same calendar month of the preceding year. If
8 the month during which such tax liability is incurred begins on
9 or after January 1, 1987 and prior to January 1, 1988, each
10 payment shall be in an amount equal to 22.5% of the taxpayer's
11 actual liability for the month or 26.25% of the taxpayer's
12 liability for the same calendar month of the preceding year. If
13 the month during which such tax liability is incurred begins on
14 or after January 1, 1988, and prior to January 1, 1989, or
15 begins on or after January 1, 1996, each payment shall be in an
16 amount equal to 22.5% of the taxpayer's actual liability for
17 the month or 25% of the taxpayer's liability for the same
18 calendar month of the preceding year. If the month during which
19 such tax liability is incurred begins on or after January 1,
20 1989, and prior to January 1, 1996, each payment shall be in an
21 amount equal to 22.5% of the taxpayer's actual liability for
22 the month or 25% of the taxpayer's liability for the same
23 calendar month of the preceding year or 100% of the taxpayer's
24 actual liability for the quarter monthly reporting period. The
25 amount of such quarter monthly payments shall be credited
26 against the final tax liability of the taxpayer's return for

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

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

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

1 prepaid taxes and has collected prepaid taxes which average in
2 excess of \$25,000 per month during the preceding 2 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 such liability is incurred. If the month
7 during which such tax liability is incurred began prior to the
8 effective date of this amendatory Act of 1985, each payment
9 shall be in an amount not less than 22.5% of the taxpayer's
10 actual liability under Section 2d. If the month during which
11 such tax liability is incurred begins on or after January 1,
12 1986, each payment shall be in an amount equal to 22.5% of the
13 taxpayer's actual liability for the month or 27.5% of the
14 taxpayer's liability for the same calendar month of the
15 preceding calendar year. If the month during which such tax
16 liability is incurred begins on or after January 1, 1987, each
17 payment shall be in an amount equal to 22.5% of the taxpayer's
18 actual liability for the month or 26.25% of the taxpayer's
19 liability for the same calendar month of the preceding year.
20 The amount of such quarter monthly payments shall be credited
21 against the final tax liability of the taxpayer's return for
22 that month filed under this Section or Section 2f, as the case
23 may be. Once applicable, the requirement of the making of
24 quarter monthly payments to the Department pursuant to this
25 paragraph shall continue until such taxpayer's average monthly
26 prepaid tax collections during the preceding 2 complete

1 calendar quarters is \$25,000 or less. If any such quarter
2 monthly payment is not paid at the time or in the amount
3 required, the taxpayer shall be liable for penalties and
4 interest on such difference, except insofar as the taxpayer has
5 previously made payments for that month in excess of the
6 minimum payments previously due.

7 The provisions of this paragraph apply on and after October
8 1, 2001. Without regard to whether a taxpayer is required to
9 make quarter monthly payments as specified above, any taxpayer
10 who is required by Section 2d of this Act to collect and remit
11 prepaid taxes and has collected prepaid taxes that average in
12 excess of \$20,000 per month during the preceding 4 complete
13 calendar quarters shall file a return with the Department as
14 required by Section 2f and shall make payments to the
15 Department on or before the 7th, 15th, 22nd and last day of the
16 month during which the liability is incurred. Each payment
17 shall be in an amount equal to 22.5% of the taxpayer's actual
18 liability for the month or 25% of the taxpayer's liability for
19 the same calendar month of the preceding year. The amount of
20 the quarter monthly payments shall be credited against the
21 final tax liability of the taxpayer's return for that month
22 filed under this Section or Section 2f, as the case may be.
23 Once applicable, the requirement of the making of quarter
24 monthly payments to the Department pursuant to this paragraph
25 shall continue until the taxpayer's average monthly prepaid tax
26 collections during the preceding 4 complete calendar quarters

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

11 If any payment provided for in this Section exceeds the
12 taxpayer's liabilities under this Act, the Use Tax Act, the
13 Service Occupation Tax Act and the Service Use Tax Act, as
14 shown on an original monthly return, the Department shall, if
15 requested by the taxpayer, issue to the taxpayer a credit
16 memorandum no later than 30 days after the date of payment. The
17 credit evidenced by such credit memorandum may be assigned by
18 the taxpayer to a similar taxpayer under this Act, the Use Tax
19 Act, the Service Occupation Tax Act or the Service Use Tax Act,
20 in accordance with reasonable rules and regulations to be
21 prescribed by the Department. If no such request is made, the
22 taxpayer may credit such excess payment against tax liability
23 subsequently to be remitted to the Department under this Act,
24 the Use Tax Act, the Service Occupation Tax Act or the Service
25 Use Tax Act, in accordance with reasonable rules and
26 regulations prescribed by the Department. If the Department

1 subsequently determined that all or any part of the credit
2 taken was not actually due to the taxpayer, the taxpayer's 2.1%
3 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%
4 of the difference between the credit taken and that actually
5 due, and that taxpayer shall be liable for penalties and
6 interest on such difference.

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

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

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

1 Beginning August 1, 2000, each month the Department shall
2 pay into the County and Mass Transit District Fund 20% of the
3 net revenue realized for the preceding month from the 1.25%
4 rate on the selling price of motor fuel and gasohol. Beginning
5 September 1, 2010, each month the Department shall pay into the
6 County and Mass Transit District Fund 20% of the net revenue
7 realized for the preceding month from the 1.25% rate on the
8 selling price of sales tax holiday items.

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

13 Beginning August 1, 2000, each month the Department shall
14 pay into the Local Government Tax Fund 80% of the net revenue
15 realized for the preceding month from the 1.25% rate on the
16 selling price of motor fuel and gasohol. Beginning September 1,
17 2010, each month the Department shall pay into the Local
18 Government Tax Fund 80% of the net revenue realized for the
19 preceding month from the 1.25% rate on the selling price of
20 sales tax holiday items.

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

1 is now taxed at 6.25%.

2 Beginning July 1, 2011, each month the Department shall pay
3 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue
4 realized for the preceding month from the 6.25% general rate on
5 the selling price of sorbents used in Illinois in the process
6 of sorbent injection as used to comply with the Environmental
7 Protection Act or the federal Clean Air Act, but the total
8 payment into the Clean Air Act (CAA) Permit Fund under this Act
9 and the Use Tax Act shall not exceed \$2,000,000 in any fiscal
10 year.

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

1 be immediately paid into the Build Illinois Fund from other
2 moneys received by the Department pursuant to the Tax Acts; the
3 "Annual Specified Amount" means the amounts specified below for
4 fiscal years 1986 through 1993:

5	Fiscal Year	Annual Specified Amount
6	1986	\$54,800,000
7	1987	\$76,650,000
8	1988	\$80,480,000
9	1989	\$88,510,000
10	1990	\$115,330,000
11	1991	\$145,470,000
12	1992	\$182,730,000
13	1993	\$206,520,000;

14 and means the Certified Annual Debt Service Requirement (as
15 defined in Section 13 of the Build Illinois Bond Act) or the
16 Tax Act Amount, whichever is greater, for fiscal year 1994 and
17 each fiscal year thereafter; and further provided, that if on
18 the last business day of any month the sum of (1) the Tax Act
19 Amount required to be deposited into the Build Illinois Bond
20 Account in the Build Illinois Fund during such month and (2)
21 the amount transferred to the Build Illinois Fund from the
22 State and Local Sales Tax Reform Fund shall have been less than
23 1/12 of the Annual Specified Amount, an amount equal to the
24 difference shall be immediately paid into the Build Illinois
25 Fund from other moneys received by the Department pursuant to
26 the Tax Acts; and, further provided, that in no event shall the

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

1 Illinois Fund; provided, however, that any amounts paid to the
 2 Build Illinois Fund in any fiscal year pursuant to this
 3 sentence shall be deemed to constitute payments pursuant to
 4 clause (b) of the first sentence of this paragraph and shall
 5 reduce the amount otherwise payable for such fiscal year
 6 pursuant to that clause (b). The moneys received by the
 7 Department pursuant to this Act and required to be deposited
 8 into the Build Illinois Fund are subject to the pledge, claim
 9 and charge set forth in Section 12 of the Build Illinois Bond
 10 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 certificate of the
 15 Chairman of the Metropolitan Pier and Exposition Authority
 16 provided under Section 8.25f of the State Finance Act, but not
 17 in excess of sums designated as "Total Deposit", shall be
 18 deposited in the aggregate from collections under Section 9 of
 19 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
 20 9 of the Service Occupation Tax Act, and Section 3 of the
 21 Retailers' Occupation Tax Act into the McCormick Place
 22 Expansion Project Fund in the specified fiscal years.

23	Fiscal Year	Total
		Deposit
24	1993	\$0
25	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	275,000,000
4	2024	275,000,000
5	2025	275,000,000
6	2026	279,000,000
7	2027	292,000,000
8	2028	307,000,000
9	2029	322,000,000
10	2030	338,000,000
11	2031	350,000,000
12	2032	350,000,000

13 and
14 each fiscal year
15 thereafter that bonds
16 are outstanding under
17 Section 13.2 of the
18 Metropolitan Pier and
19 Exposition Authority Act,
20 but not after fiscal year 2060.

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

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

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

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

1 the Department of Commerce and Economic Opportunity Law of the
2 Civil Administrative Code of Illinois.

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

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

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

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

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

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

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

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

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

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

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

23 Any person who promotes, organizes, provides retail
24 selling space for concessionaires or other types of sellers at
25 the Illinois State Fair, DuQuoin State Fair, county fairs,
26 local fairs, art shows, flea markets and similar exhibitions or

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

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

1 business of selling tangible personal property at retail at the
2 exhibition or event, or other evidence of a significant risk of
3 loss of revenue to the State. The Department shall notify
4 concessionaires and other sellers affected by the imposition of
5 this requirement. In the absence of notification by the
6 Department, the concessionaires and other sellers shall file
7 their returns as otherwise required in this Section.

8 (Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09; 96-898,
9 eff. 5-27-10; 96-1012, eff. 7-7-10; 97-95, eff. 7-12-11;
10 97-333, eff. 8-12-11.)

11 Section 15. The Counties Code is amended by adding Section
12 5-1134 as follows:

13 (55 ILCS 5/5-1134 new)

14 Sec. 5-1134. Tax revenue sharing agreements.

15 (a) Any county that enters into a tax revenue sharing
16 agreement must complete and submit a report by electronic
17 filing to the Department of Revenue within 7 days after the
18 execution of a tax revenue sharing agreement. Any county that
19 has entered into such an agreement before the effective date of
20 this amendatory Act of the 97th General Assembly that has not
21 been terminated or expired as of the effective date of this
22 amendatory Act of the 97th General Assembly shall submit a
23 report with respect to the agreement within 3 months after the
24 effective date of this amendatory Act of the 97th General

1 Assembly.

2 (b) "Tax revenue sharing agreement" means, without
3 limitation:

4 (1) any agreement between the county and any person,
5 business, or agent that provides for the sharing,
6 refunding, or rebating of any portion of any retailers'
7 occupation tax collected by the State;

8 (2) any agreement between the county and an
9 intermediary or between an intermediary and a taxpayer for
10 the purpose of sharing, refunding, or rebating to any
11 taxpayer any portion of any retailers' occupation tax
12 collected by the State; or

13 (3) any amendment to a tax revenue sharing agreement,
14 including, but not limited to, a change in the terms of the
15 agreement or a change or addition of a taxpayer.

16 (c) The report described in this Section shall be made on a
17 form to be supplied by the Department of Revenue and shall
18 contain the following:

19 (1) the names of the county and the business entering
20 into the agreement;

21 (2) the location or locations of the business within
22 the county;

23 (3) the location or locations of the business in the
24 State;

25 (4) the terms of the agreement, including (i) the
26 manner in which the amount of any retailers' occupation tax

1 is to be shared, rebated, or refunded is to be determined
2 each year for the duration of the tax revenue sharing
3 agreement, (ii) the duration of the tax revenue sharing
4 agreement, and (iii) if applicable, the names and locations
5 within the county of any persons, businesses, or agents who
6 are not party to the agreement but who indirectly or
7 directly receive a share, refund, or rebate of the
8 retailers' occupation tax; and

9 (5) a copy of the tax revenue sharing agreement.

10 An updated report must be filed by the county within 7 days
11 after the execution of any amendment made to a tax revenue
12 sharing agreement.

13 Each tax revenue sharing agreement, and any reports related
14 thereto, shall be deemed public records for the purposes of
15 Section 2.5 of the Freedom of Information Act.

16 (d) This Section is a limitation of home rule powers and
17 functions under subsection (i) of Section 6 of Article VII of
18 the Illinois Constitution on the concurrent exercise by home
19 rule units of powers and functions exercised by the State.

20 Section 20. The Illinois Municipal Code is amended by
21 adding Section 8-3-20 as follows:

22 (65 ILCS 5/8-3-20 new)

23 Sec. 8-3-20. Tax revenue sharing agreements.

24 (a) Any municipality that enters into a tax revenue sharing

1 agreement must complete and submit a report by electronic
2 filing to the Department of Revenue within 7 days after the
3 execution of a tax revenue sharing agreement. Any municipality
4 that has entered into such an agreement before the effective
5 date of this amendatory Act of the 97th General Assembly that
6 has not been terminated or expired as of the effective date of
7 this amendatory Act of the 97th General Assembly shall submit a
8 report with respect to the agreements within 3 months after the
9 effective date of this amendatory Act of the 97th General
10 Assembly.

11 (b) "Tax revenue sharing agreement" means, without
12 limitation:

13 (1) any agreement between the municipality and any
14 person, business, or agent that provides for the sharing,
15 refunding, or rebating of any portion of any retailers'
16 occupation tax collected by the State;

17 (2) any agreement between the municipality and an
18 intermediary or between an intermediary and a taxpayer for
19 the purpose of sharing, refunding, or rebating to any
20 taxpayer any portion of any retailers' occupation tax
21 collected by the State; or

22 (3) any amendment to a tax revenue sharing agreement,
23 including but not limited to a change in the terms of the
24 agreement or a change or addition of a taxpayer.

25 (c) The report described in this Section shall be made on a
26 form to be supplied by the Department of Revenue and shall

1 contain the following:

2 (1) the names of the municipality and the business
3 entering into the agreement;

4 (2) the location or locations of the business within
5 the municipality;

6 (3) the location or locations of the business in the
7 State;

8 (4) the terms of the agreement, including (i) the
9 manner in which the amount of any retailers' occupation tax
10 is to be shared, rebated, or refunded is to be determined
11 each year for the duration of the tax revenue sharing
12 agreement, (ii) the duration of the tax revenue sharing
13 agreement, and (iii) if applicable, the names and locations
14 within the municipality of any persons, businesses, or
15 agents who are not party to the agreement but who
16 indirectly or directly receive a share, refund, or rebate
17 of the retailers' occupation tax; and

18 (5) a copy of the tax revenue sharing agreement.

19 An updated report must be filed by the municipality within
20 7 days after the execution of any amendment made to a tax
21 revenue sharing agreement.

22 Each tax revenue sharing agreement, and any reports related
23 thereto, shall be deemed public records for the purposes of
24 Section 2.5 of the Freedom of Information Act.

25 (d) This Section is a limitation of home rule powers and
26 functions under subsection (i) of Section 6 of Article VII of

1 the Illinois Constitution on the concurrent exercise by home
2 rule units of powers and functions exercised by the State.

3 Section 90. The State Mandates Act is amended by adding
4 Section 8.35 as follows:

5 (30 ILCS 805/8.35 new)

6 Sec. 8.35. Exempt mandate. Notwithstanding Sections 6 and 8
7 of this Act, no reimbursement by the State is required for the
8 implementation of any mandate created by this amendatory Act of
9 the 97th General Assembly.