

1 AN ACT concerning revenue.

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

4 Section 5. The Use Tax Act is amended by changing Section  
5 14 as follows:

6 (35 ILCS 105/14) (from Ch. 120, par. 439.14)

7 Sec. 14. When the amount due is under \$300, any person  
8 subject to the provisions hereof who fails to file a return, or  
9 who violates any other provision of Section 9 or Section 10  
10 hereof, or who fails to keep books and records as required  
11 herein, or who files a fraudulent return, or who wilfully  
12 violates any rule or regulation of the Department for the  
13 administration and enforcement of the provisions hereof, or any  
14 officer or agent of a corporation or manager, member, or agent  
15 of a limited liability company subject hereto who signs a  
16 fraudulent return filed on behalf of such corporation or  
17 limited liability company, or any accountant or other agent who  
18 knowingly enters false information on the return of any  
19 taxpayer under this Act, or any person who violates any of the  
20 provisions of Sections 3, 5 or 7 hereof, or any purchaser who  
21 obtains a registration number or resale number from the  
22 Department through misrepresentation, or who represents to a  
23 seller that such purchaser has a registration number or a

1 resale number from the Department when he knows that he does  
2 not, or who uses his registration number or resale number to  
3 make a seller believe that he is buying tangible personal  
4 property for resale when such purchaser in fact knows that this  
5 is not the case, is guilty of a Class 4 felony.

6 Any person who violates any provision of Section 6 hereof,  
7 or who engages in the business of selling tangible personal  
8 property at retail after his Certificate of Registration under  
9 this Act has been revoked in accordance with Section 12 of this  
10 Act, is guilty of a Class 4 felony. Each day any such person is  
11 engaged in business in violation of Section 6, or after his  
12 Certificate of Registration under this Act has been revoked,  
13 constitutes a separate offense.

14 When the amount due is under \$300, any person who accepts  
15 money that is due to the Department under this Act from a  
16 taxpayer for the purpose of acting as the taxpayer's agent to  
17 make the payment to the Department, but who fails to remit such  
18 payment to the Department when due is guilty of a Class 4  
19 felony. Any such person who purports to make such payment by  
20 issuing or delivering a check or other order upon a real or  
21 fictitious depository for the payment of money, knowing that it  
22 will not be paid by the depository, shall be guilty of a  
23 deceptive practice in violation of Section 17-1 of the Criminal  
24 Code of 2012.

25 When the amount due is \$300 or more any person subject to  
26 the provisions hereof who fails to file a return or who

1 violates any other provision of Section 9 or Section 10 hereof  
2 or who fails to keep books and records as required herein or  
3 who files a fraudulent return, or who wilfully violates any  
4 rule or regulation of the Department for the administration and  
5 enforcement of the provisions hereof, or any officer or agent  
6 of a corporation or manager, member, or agent of a limited  
7 liability company subject hereto who signs a fraudulent return  
8 filed on behalf of such corporation or limited liability  
9 company, or any accountant or other agent who knowingly enters  
10 false information on the return of any taxpayer under this Act  
11 or any person who violates any of the provisions of Sections 3,  
12 5 or 7 hereof or any purchaser who obtains a registration  
13 number or resale number from the Department through  
14 misrepresentation, or who represents to a seller that such  
15 purchaser has a registration number or a resale number from the  
16 Department when he knows that he does not or who uses his  
17 registration number or resale number to make a seller believe  
18 that he is buying tangible personal property for resale when  
19 such purchaser in fact knows that this is not the case, is  
20 guilty of a Class 3 felony.

21 When the amount due is \$300 or more any person who accepts  
22 money that is due to the Department under this Act from a  
23 taxpayer for the purpose of acting as the taxpayer's agent to  
24 make the payment to the Department, but who fails to remit such  
25 payment to the Department when due is guilty of a Class 3  
26 felony. Any such person who purports to make such payment by

1 issuing or delivering a check or other order upon a real or  
2 fictitious depository for the payment of money, knowing that it  
3 will not be paid by the depository shall be guilty of a  
4 deceptive practice in violation of Section 17-1 of the Criminal  
5 Code of 2012.

6 Any seller who collects or attempts to collect use tax  
7 measured by receipts which such seller knows are not subject to  
8 use tax, or any seller who knowingly over-collects or attempts  
9 to over-collect use tax in a transaction which is subject to  
10 the tax that is imposed by this Act, shall be guilty of a Class  
11 4 felony for each such offense. This paragraph does not apply  
12 to an amount collected by the seller as use tax on receipts  
13 which are subject to tax under this Act as long as such  
14 collection is made in compliance with the tax collection  
15 brackets prescribed by the Department in its Rules and  
16 Regulations.

17 Any taxpayer or agent of a taxpayer who with the intent to  
18 defraud purports to make a payment due to the Department by  
19 issuing or delivering a check or other order upon a real or  
20 fictitious depository for the payment of money, knowing that it  
21 will not be paid by the depository, shall be guilty of a  
22 deceptive practice in violation of Section 17-1 of the Criminal  
23 Code of 2012.

24 Any person who knowingly sells, purchases, installs,  
25 transfers, possesses, uses, or accesses any automated sales  
26 suppression device, zapper, or phantom-ware in this State is

1 guilty of a Class 3 felony.

2 For the purposes of this Section:

3 "Automated sales suppression device" or "zapper" means a  
4 software program that falsifies the electronic records of an  
5 electronic cash register or other point-of-sale system,  
6 including, but not limited to, transaction data and transaction  
7 reports. The term includes the software program, any device  
8 that carries the software program, or an Internet link to the  
9 software program.

10 "Phantom-ware" means a hidden programming option embedded  
11 in the operating system of an electronic cash register or  
12 hardwired into an electronic cash register that can be used to  
13 create a second set of records or that can eliminate or  
14 manipulate transaction records in an electronic cash register.

15 "Electronic cash register" means a device that keeps a  
16 register or supporting documents through the use of an  
17 electronic device or computer system designed to record  
18 transaction data for the purpose of computing, compiling, or  
19 processing retail sales transaction data in any manner.

20 "Transaction data" includes: items purchased by a  
21 customer; the price of each item; a taxability determination  
22 for each item; a segregated tax amount for each taxed item; the  
23 amount of cash or credit tendered; the net amount returned to  
24 the customer in change; the date and time of the purchase; the  
25 name, address, and identification number of the vendor; and the  
26 receipt or invoice number of the transaction.

1       "Transaction report" means a report that documents,  
2       without limitation, the sales, taxes, or fees collected, media  
3       totals, and discount voids at an electronic cash register and  
4       that is printed on a cash register tape at the end of a day or  
5       shift, or a report that documents every action at an electronic  
6       cash register and is stored electronically.

7       A prosecution for any act in violation of this Section may  
8       be commenced at any time within 3 years of the commission of  
9       that Act.

10       This Section does not apply if the violation in a  
11       particular case also constitutes a criminal violation of the  
12       Retailers' Occupation Tax Act.

13       (Source: P.A. 97-1150, eff. 1-25-13.)

14       Section 10. The Service Use Tax Act is amended by changing  
15       Section 15 as follows:

16               (35 ILCS 110/15) (from Ch. 120, par. 439.45)

17       Sec. 15. When the amount due is under \$300, any person  
18       subject to the provisions hereof who fails to file a return, or  
19       who violates any other provision of Section 9 or Section 10  
20       hereof, or who fails to keep books and records as required  
21       herein, or who files a fraudulent return, or who wilfully  
22       violates any Rule or Regulation of the Department for the  
23       administration and enforcement of the provisions hereof, or any  
24       officer or agent of a corporation, or manager, member, or agent

1 of a limited liability company, subject hereto who signs a  
2 fraudulent return filed on behalf of such corporation or  
3 limited liability company, or any accountant or other agent who  
4 knowingly enters false information on the return of any  
5 taxpayer under this Act, or any person who violates any of the  
6 provisions of Sections 3 and 5 hereof, or any purchaser who  
7 obtains a registration number or resale number from the  
8 Department through misrepresentation, or who represents to a  
9 seller that such purchaser has a registration number or a  
10 resale number from the Department when he knows that he does  
11 not, or who uses his registration number or resale number to  
12 make a seller believe that he is buying tangible personal  
13 property for resale when such purchaser in fact knows that this  
14 is not the case, is guilty of a Class 4 felony.

15 Any person who violates any provision of Section 6 hereof,  
16 or who engages in the business of making sales of service after  
17 his Certificate of Registration under this Act has been revoked  
18 in accordance with Section 12 of this Act, is guilty of a Class  
19 4 felony. Each day any such person is engaged in business in  
20 violation of Section 6, or after his Certificate of  
21 Registration under this Act has been revoked, constitutes a  
22 separate offense.

23 When the amount due is under \$300, any person who accepts  
24 money that is due to the Department under this Act from a  
25 taxpayer for the purpose of acting as the taxpayer's agent to  
26 make the payment to the Department, but who fails to remit such

1 payment to the Department when due is guilty of a Class 4  
2 felony. Any such person who purports to make such payment by  
3 issuing or delivering a check or other order upon a real or  
4 fictitious depository for the payment of money, knowing that it  
5 will not be paid by the depository, shall be guilty of a  
6 deceptive practice in violation of Section 17-1 of the Criminal  
7 Code of 2012.

8 When the amount due is \$300 or more, any person subject to  
9 the provisions hereof who fails to file a return, or who  
10 violates any other provision of Section 9 or Section 10 hereof,  
11 or who fails to keep books and records as required herein or  
12 who files a fraudulent return, or who willfully violates any  
13 rule or regulation of the Department for the administration and  
14 enforcement of the provisions hereof, or any officer or agent  
15 of a corporation, or manager, member, or agent of a limited  
16 liability company, subject hereto who signs a fraudulent return  
17 filed on behalf of such corporation or limited liability  
18 company, or any accountant or other agent who knowingly enters  
19 false information on the return of any taxpayer under this Act,  
20 or any person who violates any of the provisions of Sections 3  
21 and 5 hereof, or any purchaser who obtains a registration  
22 number or resale number from the Department through  
23 misrepresentation, or who represents to a seller that such  
24 purchaser has a registration number or a resale number from the  
25 Department when he knows that he does not, or who uses his  
26 registration number or resale number to make a seller believe



1 that he is buying tangible personal property for resale when  
2 such purchaser in fact knows that this is not the case, is  
3 guilty of a Class 3 felony.

4 When the amount due is \$300 or more, any person who accepts  
5 money that is due to the Department under this Act from a  
6 taxpayer for the purpose of acting as the taxpayer's agent to  
7 make the payment to the Department, but who fails to remit such  
8 payment to the Department when due is guilty of a Class 3  
9 felony. Any such person who purports to make such payment by  
10 issuing or delivering a check or other order upon a real or  
11 fictitious depository for the payment of money, knowing that it  
12 will not be paid by the depository, shall be guilty of a  
13 deceptive practice in violation of Section 17-1 of the Criminal  
14 Code of 2012.

15 Any serviceman who collects or attempts to collect Service  
16 Use Tax measured by receipts or selling prices which such  
17 serviceman knows are not subject to Service Use Tax, or any  
18 serviceman who knowingly over-collects or attempts to  
19 over-collect Service Use Tax in a transaction which is subject  
20 to the tax that is imposed by this Act, shall be guilty of a  
21 Class 4 felony for each offense. This paragraph does not apply  
22 to an amount collected by the serviceman as Service Use Tax on  
23 receipts or selling prices which are subject to tax under this  
24 Act as long as such collection is made in compliance with the  
25 tax collection brackets prescribed by the Department in its  
26 Rules and Regulations.

1 Any taxpayer or agent of a taxpayer who with the intent to  
2 defraud purports to make a payment due to the Department by  
3 issuing or delivering a check or other order upon a real or  
4 fictitious depository for the payment of money, knowing that it  
5 will not be paid by the depository, shall be guilty of a  
6 deceptive practice in violation of Section 17-1 of the Criminal  
7 Code of 2012.

8 Any person who knowingly sells, purchases, installs,  
9 transfers, possesses, uses, or accesses any automated sales  
10 suppression device, zapper, or phantom-ware in this State is  
11 guilty of a Class 3 felony.

12 For the purposes of this Section:

13 "Automated sales suppression device" or "zapper" means a  
14 software program that falsifies the electronic records of an  
15 electronic cash register or other point-of-sale system,  
16 including, but not limited to, transaction data and transaction  
17 reports. The term includes the software program, any device  
18 that carries the software program, or an Internet link to the  
19 software program.

20 "Phantom-ware" means a hidden programming option embedded  
21 in the operating system of an electronic cash register or  
22 hardwired into an electronic cash register that can be used to  
23 create a second set of records or that can eliminate or  
24 manipulate transaction records in an electronic cash register.

25 "Electronic cash register" means a device that keeps a  
26 register or supporting documents through the use of an

1 electronic device or computer system designed to record  
2 transaction data for the purpose of computing, compiling, or  
3 processing retail sales transaction data in any manner.

4 "Transaction data" includes: items purchased by a  
5 customer; the price of each item; a taxability determination  
6 for each item; a segregated tax amount for each taxed item; the  
7 amount of cash or credit tendered; the net amount returned to  
8 the customer in change; the date and time of the purchase; the  
9 name, address, and identification number of the vendor; and the  
10 receipt or invoice number of the transaction.

11 "Transaction report" means a report that documents,  
12 without limitation, the sales, taxes, or fees collected, media  
13 totals, and discount voids at an electronic cash register and  
14 that is printed on a cash register tape at the end of a day or  
15 shift, or a report that documents every action at an electronic  
16 cash register and is stored electronically.

17 A prosecution for any Act in violation of this Section may  
18 be commenced at any time within 3 years of the commission of  
19 that Act.

20 This Section does not apply if the violation in a  
21 particular case also constitutes a criminal violation of the  
22 Retailers' Occupation Tax Act, the Use Tax Act or the Service  
23 Occupation Tax Act.

24 (Source: P.A. 97-1150, eff. 1-25-13.)

25 Section 15. The Service Occupation Tax Act is amended by

1 changing Section 15 as follows:

2 (35 ILCS 115/15) (from Ch. 120, par. 439.115)

3 Sec. 15. When the amount due is under \$300, any person  
4 subject to the provisions hereof who fails to file a return, or  
5 who violates any other provision of Section 9 or Section 10  
6 hereof, or who fails to keep books and records as required  
7 herein, or who files a fraudulent return, or who wilfully  
8 violates any Rule or Regulation of the Department for the  
9 administration and enforcement of the provisions hereof, or any  
10 officer or agent of a corporation, or manager, member, or agent  
11 of a limited liability company, subject hereto who signs a  
12 fraudulent return filed on behalf of such corporation or  
13 limited liability company, or any accountant or other agent who  
14 knowingly enters false information on the return of any  
15 taxpayer under this Act, or any person who violates any of the  
16 provisions of Sections 3, 5 or 7 hereof, or any purchaser who  
17 obtains a registration number or resale number from the  
18 Department through misrepresentation, or who represents to a  
19 seller that such purchaser has a registration number or a  
20 resale number from the Department when he knows that he does  
21 not, or who uses his registration number or resale number to  
22 make a seller believe that he is buying tangible personal  
23 property for resale when such purchaser in fact knows that this  
24 is not the case, is guilty of a Class 4 felony.

25 Any person who violates any provision of Section 6 hereof,

1 or who engages in the business of making sales of service after  
2 his Certificate of Registration under this Act has been revoked  
3 in accordance with Section 12 of this Act, is guilty of a Class  
4 4 felony. Each day any such person is engaged in business in  
5 violation of Section 6, or after his Certificate of  
6 Registration under this Act has been revoked, constitutes a  
7 separate offense.

8 When the amount due is under \$300, any person who accepts  
9 money that is due to the Department under this Act from a  
10 taxpayer for the purpose of acting as the taxpayer's agent to  
11 make the payment to the Department, but who fails to remit such  
12 payment to the Department when due is guilty of a Class 4  
13 felony. Any such person who purports to make such payment by  
14 issuing or delivering a check or other order upon a real or  
15 fictitious depository for the payment of money, knowing that it  
16 will not be paid by the depository, shall be guilty of a  
17 deceptive practice in violation of Section 17-1 of the Criminal  
18 Code of 2012.

19 When the amount due is \$300 or more, any person subject to  
20 the provisions hereof who fails to file a return, or who  
21 violates any other provision of Section 9 or Section 10 hereof,  
22 or who fails to keep books and records as required herein, or  
23 who files a fraudulent return, or who wilfully violates any  
24 rule or regulation of the Department for the administration and  
25 enforcement of the provisions hereof, or any officer or agent  
26 of a corporation, or manager, member, or agent of a limited

1 liability company, subject hereto who signs a fraudulent return  
2 filed on behalf of such corporation or limited liability  
3 company, or any accountant or other agent who knowingly enters  
4 false information on the return of any taxpayer under this Act,  
5 or any person who violates any of the provisions of Sections 3,  
6 5 or 7 hereof, or any purchaser who obtains a registration  
7 number or resale number from the Department through  
8 misrepresentation, or who represents to a seller that such  
9 purchaser has a registration number or a resale number from the  
10 Department when he knows that he does not, or who uses his  
11 registration number or resale number to make a seller believe  
12 that he is buying tangible personal property for resale when  
13 such purchaser in fact knows that this is not the case, is  
14 guilty of a Class 3 felony.

15 When the amount due is \$300 or more, any person who accepts  
16 money that is due to the Department under this Act from a  
17 taxpayer for the purpose of acting as the taxpayer's agent to  
18 make the payment to the Department but who fails to remit such  
19 payment to the Department when due is guilty of a Class 3  
20 felony. Any such person who purports to make such payment by  
21 issuing or delivering a check or other order upon a real or  
22 fictitious depository for the payment of money, knowing that it  
23 will not be paid by the depository shall be guilty of a  
24 deceptive practice in violation of Section 17-1 of the Criminal  
25 Code of 2012.

26 Any serviceman who collects or attempts to collect Service

1 Occupation Tax, measured by receipts which such serviceman  
2 knows are not subject to Service Occupation Tax, or any  
3 serviceman who collects or attempts to collect an amount  
4 (however designated) which purports to reimburse such  
5 serviceman for Service Occupation Tax liability measured by  
6 receipts or selling prices which such serviceman knows are not  
7 subject to Service Occupation Tax, or any serviceman who  
8 knowingly over-collects or attempts to over-collect Service  
9 Occupation Tax or an amount purporting to be reimbursement for  
10 Service Occupation Tax liability in a transaction which is  
11 subject to the tax that is imposed by this Act, shall be guilty  
12 of a Class 4 felony for each such offense. This paragraph does  
13 not apply to an amount collected by the serviceman as  
14 reimbursement for the serviceman's Service Occupation Tax  
15 liability on receipts or selling prices which are subject to  
16 tax under this Act, as long as such collection is made in  
17 compliance with the tax collection brackets prescribed by the  
18 Department in its Rules and Regulations.

19 Any person who knowingly sells, purchases, installs,  
20 transfers, possesses, uses, or accesses any automated sales  
21 suppression device, zapper, or phantom-ware in this State is  
22 guilty of a Class 3 felony.

23 For the purposes of this Section:

24 "Automated sales suppression device" or "zapper" means a  
25 software program that falsifies the electronic records of an  
26 electronic cash register or other point-of-sale system,

1 including, but not limited to, transaction data and transaction  
2 reports. The term includes the software program, any device  
3 that carries the software program, or an Internet link to the  
4 software program.

5 "Phantom-ware" means a hidden programming option embedded  
6 in the operating system of an electronic cash register or  
7 hardwired into an electronic cash register that can be used to  
8 create a second set of records or that can eliminate or  
9 manipulate transaction records in an electronic cash register.

10 "Electronic cash register" means a device that keeps a  
11 register or supporting documents through the use of an  
12 electronic device or computer system designed to record  
13 transaction data for the purpose of computing, compiling, or  
14 processing retail sales transaction data in any manner.

15 "Transaction data" includes: items purchased by a  
16 customer; the price of each item; a taxability determination  
17 for each item; a segregated tax amount for each taxed item; the  
18 amount of cash or credit tendered; the net amount returned to  
19 the customer in change; the date and time of the purchase; the  
20 name, address, and identification number of the vendor; and the  
21 receipt or invoice number of the transaction.

22 "Transaction report" means a report that documents,  
23 without limitation, the sales, taxes, or fees collected, media  
24 totals, and discount voids at an electronic cash register and  
25 that is printed on a cash register tape at the end of a day or  
26 shift, or a report that documents every action at an electronic



1 cash register and is stored electronically.

2 A prosecution for any act in violation of this Section may  
3 be commenced at any time within 3 years of the commission of  
4 that act.

5 This Section does not apply if the violation in a  
6 particular case also constitutes a criminal violation of the  
7 Retailers' Occupation Tax Act or the Use Tax Act.

8 (Source: P.A. 97-1150, eff. 1-25-13.)

9 Section 20. The Retailers' Occupation Tax Act is amended by  
10 changing Section 13 as follows:

11 (35 ILCS 120/13) (from Ch. 120, par. 452)

12 Sec. 13. Criminal penalties.

13 (a) When the amount due is under \$300, any person engaged  
14 in the business of selling tangible personal property at retail  
15 in this State who fails to file a return, or who files a  
16 fraudulent return, or any officer, employee or agent of a  
17 corporation, member, employee or agent of a partnership, or  
18 manager, member, agent, or employee of a limited liability  
19 company engaged in the business of selling tangible personal  
20 property at retail in this State who, as such officer,  
21 employee, agent, manager, or member is under a duty to file a  
22 return, or any officer, agent or employee of a corporation,  
23 member, agent, or employee of a partnership, or manager,  
24 member, agent, or employee of a limited liability company

1 engaged in the business of selling tangible personal property  
2 at retail in this State who files or causes to be filed or  
3 signs or causes to be signed a fraudulent return filed on  
4 behalf of such corporation or limited liability company, or any  
5 accountant or other agent who knowingly enters false  
6 information on the return of any taxpayer under this Act, is  
7 guilty of a Class 4 felony.

8 Any person who or any officer or director of any  
9 corporation, partner or member of any partnership, or manager  
10 or member of a limited liability company that: (a) violates  
11 Section 2a of this Act or (b) fails to keep books and records,  
12 or fails to produce books and records as required by Section 7  
13 or (c) willfully violates a rule or regulation of the  
14 Department for the administration and enforcement of this Act  
15 is guilty of a Class A misdemeanor. Any person, manager or  
16 member of a limited liability company, or officer or director  
17 of any corporation who engages in the business of selling  
18 tangible personal property at retail after the certificate of  
19 registration of that person, corporation, limited liability  
20 company, or partnership has been revoked is guilty of a Class A  
21 misdemeanor. Each day such person, corporation, or partnership  
22 is engaged in business without a certificate of registration or  
23 after the certificate of registration of that person,  
24 corporation, or partnership has been revoked constitutes a  
25 separate offense.

26 Any purchaser who obtains a registration number or resale

1 number from the Department through misrepresentation, or who  
2 represents to a seller that such purchaser has a registration  
3 number or a resale number from the Department when he knows  
4 that he does not, or who uses his registration number or resale  
5 number to make a seller believe that he is buying tangible  
6 personal property for resale when such purchaser in fact knows  
7 that this is not the case is guilty of a Class 4 felony.

8 Any distributor, supplier or other reseller of motor fuel  
9 registered pursuant to Section 2a or 2c of this Act who fails  
10 to collect the prepaid tax on invoiced gallons of motor fuel  
11 sold or who fails to deliver a statement of tax paid to the  
12 purchaser or to the Department as required by Sections 2d and  
13 2e of this Act, respectively, shall be guilty of a Class A  
14 misdemeanor if the amount due is under \$300, and a Class 4  
15 felony if the amount due is \$300 or more.

16 When the amount due is under \$300, any person who accepts  
17 money that is due to the Department under this Act from a  
18 taxpayer for the purpose of acting as the taxpayer's agent to  
19 make the payment to the Department, but who fails to remit such  
20 payment to the Department when due is guilty of a Class 4  
21 felony.

22 Any seller who collects or attempts to collect an amount  
23 (however designated) which purports to reimburse such seller  
24 for retailers' occupation tax liability measured by receipts  
25 which such seller knows are not subject to retailers'  
26 occupation tax, or any seller who knowingly over-collects or

1 attempts to over-collect an amount purporting to reimburse such  
2 seller for retailers' occupation tax liability in a transaction  
3 which is subject to the tax that is imposed by this Act, shall  
4 be guilty of a Class 4 felony for each such offense. This  
5 paragraph does not apply to an amount collected by the seller  
6 as reimbursement for the seller's retailers' occupation tax  
7 liability on receipts which are subject to tax under this Act  
8 as long as such collection is made in compliance with the tax  
9 collection brackets prescribed by the Department in its Rules  
10 and Regulations.

11 When the amount due is \$300 or more, any person engaged in  
12 the business of selling tangible personal property at retail in  
13 this State who fails to file a return, or who files a  
14 fraudulent return, or any officer, employee or agent of a  
15 corporation, member, employee or agent of a partnership, or  
16 manager, member, agent, or employee of a limited liability  
17 company engaged in the business of selling tangible personal  
18 property at retail in this State who, as such officer,  
19 employee, agent, manager, or member is under a duty to file a  
20 return and who fails to file such return or any officer, agent,  
21 or employee of a corporation, member, agent or employee of a  
22 partnership, or manager, member, agent, or employee of a  
23 limited liability company engaged in the business of selling  
24 tangible personal property at retail in this State who files or  
25 causes to be filed or signs or causes to be signed a fraudulent  
26 return filed on behalf of such corporation or limited liability

1 company, or any accountant or other agent who knowingly enters  
2 false information on the return of any taxpayer under this Act  
3 is guilty of a Class 3 felony.

4 When the amount due is \$300 or more, any person engaged in  
5 the business of selling tangible personal property at retail in  
6 this State who accepts money that is due to the Department  
7 under this Act from a taxpayer for the purpose of acting as the  
8 taxpayer's agent to make payment to the Department but fails to  
9 remit such payment to the Department when due, is guilty of a  
10 Class 3 felony.

11 Any person whose principal place of business is in this  
12 State and who is charged with a violation under this Section  
13 shall be tried in the county where his principal place of  
14 business is located unless he asserts a right to be tried in  
15 another venue.

16 Any taxpayer or agent of a taxpayer who with the intent to  
17 defraud purports to make a payment due to the Department by  
18 issuing or delivering a check or other order upon a real or  
19 fictitious depository for the payment of money, knowing that it  
20 will not be paid by the depository, shall be guilty of a  
21 deceptive practice in violation of Section 17-1 of the Criminal  
22 Code of 2012.

23 (b) A person commits the offense of sales tax evasion under  
24 this Act when he knowingly attempts in any manner to evade or  
25 defeat the tax imposed on him or on any other person, or the  
26 payment thereof, and he commits an affirmative act in

1 furtherance of the evasion. For purposes of this Section, an  
2 "affirmative act in furtherance of the evasion" means an act  
3 designed in whole or in part to (i) conceal, misrepresent,  
4 falsify, or manipulate any material fact or (ii) tamper with or  
5 destroy documents or materials related to a person's tax  
6 liability under this Act. Two or more acts of sales tax evasion  
7 may be charged as a single count in any indictment,  
8 information, or complaint and the amount of tax deficiency may  
9 be aggregated for purposes of determining the amount of tax  
10 which is attempted to be or is evaded and the period between  
11 the first and last acts may be alleged as the date of the  
12 offense.

13 (1) When the amount of tax, the assessment or payment  
14 of which is attempted to be or is evaded is less than \$500  
15 a person is guilty of a Class 4 felony.

16 (2) When the amount of tax, the assessment or payment  
17 of which is attempted to be or is evaded is \$500 or more  
18 but less than \$10,000, a person is guilty of a Class 3  
19 felony.

20 (3) When the amount of tax, the assessment or payment  
21 of which is attempted to be or is evaded is \$10,000 or more  
22 but less than \$100,000, a person is guilty of a Class 2  
23 felony.

24 (4) When the amount of tax, the assessment or payment  
25 of which is attempted to be or is evaded is \$100,000 or  
26 more, a person is guilty of a Class 1 felony.

1       Any person who knowingly sells, purchases, installs,  
2 transfers, possesses, uses, or accesses any automated sales  
3 suppression device, zapper, or phantom-ware in this State is  
4 guilty of a Class 3 felony.

5       For the purposes of this Section:

6       "Automated sales suppression device" or "zapper" means a  
7 software program that falsifies the electronic records of an  
8 electronic cash register or other point-of-sale system,  
9 including, but not limited to, transaction data and transaction  
10 reports. The term includes the software program, any device  
11 that carries the software program, or an Internet link to the  
12 software program.

13       "Phantom-ware" means a hidden programming option embedded  
14 in the operating system of an electronic cash register or  
15 hardwired into an electronic cash register that can be used to  
16 create a second set of records or that can eliminate or  
17 manipulate transaction records in an electronic cash register.

18       "Electronic cash register" means a device that keeps a  
19 register or supporting documents through the use of an  
20 electronic device or computer system designed to record  
21 transaction data for the purpose of computing, compiling, or  
22 processing retail sales transaction data in any manner.

23       "Transaction data" includes: items purchased by a  
24 customer; the price of each item; a taxability determination  
25 for each item; a segregated tax amount for each taxed item; the  
26 amount of cash or credit tendered; the net amount returned to

1 the customer in change; the date and time of the purchase; the  
2 name, address, and identification number of the vendor; and the  
3 receipt or invoice number of the transaction.

4 "Transaction report" means a report that documents,  
5 without limitation, the sales, taxes, or fees collected, media  
6 totals, and discount voids at an electronic cash register and  
7 that is printed on a cash register tape at the end of a day or  
8 shift, or a report that documents every action at an electronic  
9 cash register and is stored electronically.

10 (c) A prosecution for any act in violation of this Section  
11 may be commenced at any time within 5 years of the commission  
12 of that act.

13 (Source: P.A. 97-1074, eff. 1-1-13; 97-1150, eff. 1-25-13.)