



Sen. Kwame Raoul

Filed: 5/26/2016

09900HB3262sam001

LRB099 09581 MLM 49180 a

1 AMENDMENT TO HOUSE BILL 3262

2 AMENDMENT NO. _____. Amend House Bill 3262 by replacing
3 everything after the enacting clause with the following:

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

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

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

8 (a) Deposits. The following amounts shall be deposited into
9 the McCormick Place Expansion Project Fund in the State
10 Treasury: (i) the moneys required to be deposited into the Fund
11 under Section 9 of the Use Tax Act, Section 9 of the Service
12 Occupation Tax Act, Section 9 of the Service Use Tax Act, and
13 Section 3 of the Retailers' Occupation Tax Act and (ii) the
14 moneys required to be deposited into the Fund under subsection
15 (g) of Section 13 of the Metropolitan Pier and Exposition
16 Authority Act. Notwithstanding the foregoing, the maximum

1 amount that may be deposited into the McCormick Place Expansion
2 Project Fund from item (i) shall not exceed the Total Deposit
3 amounts with respect to the following fiscal years:

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

1	2015	179,000,000
2	2016	189,000,000
3	2017	199,000,000
4	2018	210,000,000
5	2019	221,000,000
6	2020	233,000,000
7	2021	246,000,000
8	2022	260,000,000
9	2023	275,000,000
10	2024	275,000,000
11	2025	275,000,000
12	2026	279,000,000
13	2027	292,000,000
14	2028	307,000,000
15	2029	322,000,000
16	2030	338,000,000
17	2031	350,000,000
18	2032	350,000,000

19 and
20 each fiscal year thereafter
21 that bonds are outstanding
22 under Section 13.2 of the
23 Metropolitan Pier and Exposition
24 Authority Act, but not after
25 fiscal year 2066 ~~2060~~.

26 Provided that all amounts deposited in the Fund and

1 requested in the Authority's certificate have been paid to the
2 Authority, all amounts remaining in the McCormick Place
3 Expansion Project Fund on the last day of any month shall be
4 transferred to the General Revenue Fund.

5 (b) Authority certificate. Beginning with fiscal year 1994
6 and continuing for each fiscal year thereafter, the Chairman of
7 the Metropolitan Pier and Exposition Authority shall annually
8 certify to the State Comptroller and the State Treasurer the
9 amount necessary and required, during the fiscal year with
10 respect to which the certification is made, to pay the debt
11 service requirements (including amounts to be paid with respect
12 to arrangements to provide additional security or liquidity) on
13 all outstanding bonds and notes, including refunding bonds,
14 (collectively referred to as "bonds") in an amount issued by
15 the Authority pursuant to Section 13.2 of the Metropolitan Pier
16 and Exposition Authority Act. The certificate may be amended
17 from time to time as necessary.

18 (Source: P.A. 96-898, eff. 5-27-10.)

19 Section 10. The Use Tax Act is amended by changing Section
20 9 as follows:

21 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

22 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
23 and trailers that are required to be registered with an agency
24 of this State, each retailer required or authorized to collect

1 the tax imposed by this Act shall pay to the Department the
2 amount of such tax (except as otherwise provided) at the time
3 when he is required to file his return for the period during
4 which such tax was collected, less a discount of 2.1% prior to
5 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
6 per calendar year, whichever is greater, which is allowed to
7 reimburse the retailer for expenses incurred in collecting the
8 tax, keeping records, preparing and filing returns, remitting
9 the tax and supplying data to the Department on request. In the
10 case of retailers who report and pay the tax on a transaction
11 by transaction basis, as provided in this Section, such
12 discount shall be taken with each such tax remittance instead
13 of when such retailer files his periodic return. The Department
14 may disallow the discount for retailers whose certificate of
15 registration is revoked at the time the return is filed, but
16 only if the Department's decision to revoke the certificate of
17 registration has become final. A retailer need not remit that
18 part of any tax collected by him to the extent that he is
19 required to remit and does remit the tax imposed by the
20 Retailers' Occupation Tax Act, with respect to the sale of the
21 same property.

22 Where such tangible personal property is sold under a
23 conditional sales contract, or under any other form of sale
24 wherein the payment of the principal sum, or a part thereof, is
25 extended beyond the close of the period for which the return is
26 filed, the retailer, in collecting the tax (except as to motor

1 vehicles, watercraft, aircraft, and trailers that are required
2 to be registered with an agency of this State), may collect for
3 each tax return period, only the tax applicable to that part of
4 the selling price actually received during such tax return
5 period.

6 Except as provided in this Section, on or before the
7 twentieth day of each calendar month, such retailer shall file
8 a return for the preceding calendar month. Such return shall be
9 filed on forms prescribed by the Department and shall furnish
10 such information as the Department may reasonably require.

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

18 1. The name of the seller;

19 2. The address of the principal place of business from
20 which he engages in the business of selling tangible
21 personal property at retail in this State;

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

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

3 5. The amount of tax due;

4 5-5. The signature of the taxpayer; and

5 6. Such other reasonable information as the Department
6 may require.

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

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

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

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

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

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

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

25 Before October 1, 2000, if the taxpayer's average monthly
26 tax liability to the Department under this Act, the Retailers'

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

1 payment shall be in an amount equal to 22.5% of the taxpayer's
2 actual liability for the month or 27.5% of the taxpayer's
3 liability for the same calendar month of the preceding year. If
4 the month during which such tax liability is incurred begins on
5 or after January 1, 1987, and prior to January 1, 1988, each
6 payment shall be in an amount equal to 22.5% of the taxpayer's
7 actual liability for the month or 26.25% of the taxpayer's
8 liability for the same calendar month of the preceding year. If
9 the month during which such tax liability is incurred begins on
10 or after January 1, 1988, and prior to January 1, 1989, or
11 begins on or after January 1, 1996, each payment shall be in an
12 amount equal to 22.5% of the taxpayer's actual liability for
13 the month or 25% of the taxpayer's liability for the same
14 calendar month of the preceding year. If the month during which
15 such tax liability is incurred begins on or after January 1,
16 1989, and prior to January 1, 1996, each payment shall be in an
17 amount equal to 22.5% of the taxpayer's actual liability for
18 the month or 25% of the taxpayer's liability for the same
19 calendar month of the preceding year or 100% of the taxpayer's
20 actual liability for the quarter monthly reporting period. The
21 amount of such quarter monthly payments shall be credited
22 against the final tax liability of the taxpayer's return for
23 that month. Before October 1, 2000, once applicable, the
24 requirement of the making of quarter monthly payments to the
25 Department shall continue until such taxpayer's average
26 monthly liability to the Department during the preceding 4

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

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

15 If any such payment provided for in this Section exceeds
16 the taxpayer's liabilities under this Act, the Retailers'
17 Occupation Tax Act, the Service Occupation Tax Act and the
18 Service Use Tax Act, as shown by an original monthly return,
19 the Department shall issue to the taxpayer a credit memorandum
20 no later than 30 days after the date of payment, which
21 memorandum may be submitted by the taxpayer to the Department
22 in payment of tax liability subsequently to be remitted by the
23 taxpayer to the Department or be assigned by the taxpayer to a
24 similar taxpayer under this Act, the Retailers' Occupation Tax
25 Act, the Service Occupation Tax Act or the Service Use Tax Act,
26 in accordance with reasonable rules and regulations to be

1 prescribed by the Department, except that if such excess
2 payment is shown on an original monthly return and is made
3 after December 31, 1986, no credit memorandum shall be issued,
4 unless requested by the taxpayer. If no such request is made,
5 the taxpayer may credit such excess payment against tax
6 liability subsequently to be remitted by the taxpayer to the
7 Department under this Act, the Retailers' Occupation Tax Act,
8 the Service Occupation Tax Act or the Service Use Tax Act, in
9 accordance with reasonable rules and regulations prescribed by
10 the Department. If the Department subsequently determines that
11 all or any part of the credit taken was not actually due to the
12 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall
13 be reduced by 2.1% or 1.75% of the difference between the
14 credit taken and that actually due, and the taxpayer shall be
15 liable for penalties and interest on such difference.

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

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

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

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

17 In addition, with respect to motor vehicles, watercraft,
18 aircraft, and trailers that are required to be registered with
19 an agency of this State, every retailer selling this kind of
20 tangible personal property shall file, with the Department,
21 upon a form to be prescribed and supplied by the Department, a
22 separate return for each such item of tangible personal
23 property which the retailer sells, except that if, in the same
24 transaction, (i) a retailer of aircraft, watercraft, motor
25 vehicles or trailers transfers more than one aircraft,
26 watercraft, motor vehicle or trailer to another aircraft,

1 watercraft, motor vehicle or trailer retailer for the purpose
2 of resale or (ii) a retailer of aircraft, watercraft, motor
3 vehicles, or trailers transfers more than one aircraft,
4 watercraft, motor vehicle, or trailer to a purchaser for use as
5 a qualifying rolling stock as provided in Section 3-55 of this
6 Act, then that seller may report the transfer of all the
7 aircraft, watercraft, motor vehicles or trailers involved in
8 that transaction to the Department on the same uniform
9 invoice-transaction reporting return form. For purposes of
10 this Section, "watercraft" means a Class 2, Class 3, or Class 4
11 watercraft as defined in Section 3-2 of the Boat Registration
12 and Safety Act, a personal watercraft, or any boat equipped
13 with an inboard motor.

14 The transaction reporting return in the case of motor
15 vehicles or trailers that are required to be registered with an
16 agency of this State, shall be the same document as the Uniform
17 Invoice referred to in Section 5-402 of the Illinois Vehicle
18 Code and must show the name and address of the seller; the name
19 and address of the purchaser; the amount of the selling price
20 including the amount allowed by the retailer for traded-in
21 property, if any; the amount allowed by the retailer for the
22 traded-in tangible personal property, if any, to the extent to
23 which Section 2 of this Act allows an exemption for the value
24 of traded-in property; the balance payable after deducting such
25 trade-in allowance from the total selling price; the amount of
26 tax due from the retailer with respect to such transaction; the

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

9 The transaction reporting return in the case of watercraft
10 and aircraft must show the name and address of the seller; the
11 name and address of the purchaser; the amount of the selling
12 price including the amount allowed by the retailer for
13 traded-in property, if any; the amount allowed by the retailer
14 for the traded-in tangible personal property, if any, to the
15 extent to which Section 2 of this Act allows an exemption for
16 the value of traded-in property; the balance payable after
17 deducting such trade-in allowance from the total selling price;
18 the amount of tax due from the retailer with respect to such
19 transaction; the amount of tax collected from the purchaser by
20 the retailer on such transaction (or satisfactory evidence that
21 such tax is not due in that particular instance, if that is
22 claimed to be the fact); the place and date of the sale, a
23 sufficient identification of the property sold, and such other
24 information as the Department may reasonably require.

25 Such transaction reporting return shall be filed not later
26 than 20 days after the date of delivery of the item that is

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

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

24 No retailer's failure or refusal to remit tax under this
25 Act precludes a user, who has paid the proper tax to the
26 retailer, from obtaining his certificate of title or other

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

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

24 Where a retailer collects the tax with respect to the
25 selling price of tangible personal property which he sells and
26 the purchaser thereafter returns such tangible personal

1 property and the retailer refunds the selling price thereof to
2 the purchaser, such retailer shall also refund, to the
3 purchaser, the tax so collected from the purchaser. When filing
4 his return for the period in which he refunds such tax to the
5 purchaser, the retailer may deduct the amount of the tax so
6 refunded by him to the purchaser from any other use tax which
7 such retailer may be required to pay or remit to the
8 Department, as shown by such return, if the amount of the tax
9 to be deducted was previously remitted to the Department by
10 such retailer. If the retailer has not previously remitted the
11 amount of such tax to the Department, he is entitled to no
12 deduction under this Act upon refunding such tax to the
13 purchaser.

14 Any retailer filing a return under this Section shall also
15 include (for the purpose of paying tax thereon) the total tax
16 covered by such return upon the selling price of tangible
17 personal property purchased by him at retail from a retailer,
18 but as to which the tax imposed by this Act was not collected
19 from the retailer filing such return, and such retailer shall
20 remit the amount of such tax to the Department when filing such
21 return.

22 If experience indicates such action to be practicable, the
23 Department may prescribe and furnish a combination or joint
24 return which will enable retailers, who are required to file
25 returns hereunder and also under the Retailers' Occupation Tax
26 Act, to furnish all the return information required by both

1 Acts on the one form.

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

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

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

24 Beginning January 1, 1990, each month the Department shall
25 pay into the State and Local Sales Tax Reform Fund, a special
26 fund in the State Treasury, 20% of the net revenue realized for

1 the preceding month from the 6.25% general rate on the selling
2 price of tangible personal property, other than tangible
3 personal property which is purchased outside Illinois at retail
4 from a retailer and which is titled or registered by an agency
5 of this State's government.

6 Beginning August 1, 2000, each month the Department shall
7 pay into the State and Local Sales Tax Reform Fund 100% of the
8 net revenue realized for the preceding month from the 1.25%
9 rate on the selling price of motor fuel and gasohol. Beginning
10 September 1, 2010, each month the Department shall pay into the
11 State and Local Sales Tax Reform Fund 100% of the net revenue
12 realized for the preceding month from the 1.25% rate on the
13 selling price of sales tax holiday items.

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

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 are 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 Retailers' Occupation Tax Act shall not exceed
10 \$2,000,000 in any fiscal year.

11 Beginning July 1, 2013, each month the Department shall pay
12 into the Underground Storage Tank Fund from the proceeds
13 collected under this Act, the Service Use Tax Act, the Service
14 Occupation Tax Act, and the Retailers' Occupation Tax Act an
15 amount equal to the average monthly deficit in the Underground
16 Storage Tank Fund during the prior year, as certified annually
17 by the Illinois Environmental Protection Agency, but the total
18 payment into the Underground Storage Tank Fund under this Act,
19 the Service Use Tax Act, the Service Occupation Tax Act, and
20 the Retailers' Occupation Tax Act shall not exceed \$18,000,000
21 in any State fiscal year. As used in this paragraph, the
22 "average monthly deficit" shall be equal to the difference
23 between the average monthly claims for payment by the fund and
24 the average monthly revenues deposited into the fund, excluding
25 payments made pursuant to this paragraph.

26 Beginning July 1, 2015, of the remainder of the moneys

1 received by the Department under this Act, the Service Use Tax
2 Act, the Service Occupation Tax Act, and the Retailers'
3 Occupation Tax Act, each month the Department shall deposit
4 \$500,000 into the State Crime Laboratory Fund.

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

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

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

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

1 9 of the Service Occupation Tax Act, and Section 3 of the
2 Retailers' Occupation Tax Act into the McCormick Place
3 Expansion Project Fund in the specified fiscal years.

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

1	2015	179,000,000
2	2016	189,000,000
3	2017	199,000,000
4	2018	210,000,000
5	2019	221,000,000
6	2020	233,000,000
7	2021	246,000,000
8	2022	260,000,000
9	2023	275,000,000
10	2024	275,000,000
11	2025	275,000,000
12	2026	279,000,000
13	2027	292,000,000
14	2028	307,000,000
15	2029	322,000,000
16	2030	338,000,000
17	2031	350,000,000
18	2032	350,000,000

19 and
20 each fiscal year
21 thereafter that bonds
22 are outstanding under
23 Section 13.2 of the
24 Metropolitan Pier and
25 Exposition Authority Act,

1 but not after fiscal year 2066

2 ~~2060~~.

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

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 July 1, 1993 and ending on September 30,
20 2013, the Department shall each month pay into the Illinois Tax
21 Increment Fund 0.27% of 80% of the net revenue realized for the
22 preceding month from the 6.25% general rate on the selling
23 price of tangible personal property.

24 Subject to payment of amounts into the Build Illinois Fund
25 and the McCormick Place Expansion Project Fund pursuant to the
26 preceding paragraphs or in any amendments thereto hereafter

1 enacted, beginning with the receipt of the first report of
2 taxes paid by an eligible business and continuing for a 25-year
3 period, the Department shall each month pay into the Energy
4 Infrastructure Fund 80% of the net revenue realized from the
5 6.25% general rate on the selling price of Illinois-mined coal
6 that was sold to an eligible business. For purposes of this
7 paragraph, the term "eligible business" means a new electric
8 generating facility certified pursuant to Section 605-332 of
9 the Department of Commerce and Economic Opportunity Law of the
10 Civil Administrative Code of Illinois.

11 Subject to payment of amounts into the Build Illinois Fund,
12 the McCormick Place Expansion Project Fund, the Illinois Tax
13 Increment Fund, and the Energy Infrastructure Fund pursuant to
14 the preceding paragraphs or in any amendments to this Section
15 hereafter enacted, beginning on the first day of the first
16 calendar month to occur on or after the effective date of this
17 amendatory Act of the 98th General Assembly, each month, from
18 the collections made under Section 9 of the Use Tax Act,
19 Section 9 of the Service Use Tax Act, Section 9 of the Service
20 Occupation Tax Act, and Section 3 of the Retailers' Occupation
21 Tax Act, the Department shall pay into the Tax Compliance and
22 Administration Fund, to be used, subject to appropriation, to
23 fund additional auditors and compliance personnel at the
24 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
25 the cash receipts collected during the preceding fiscal year by
26 the Audit Bureau of the Department under the Use Tax Act, the

1 Service Use Tax Act, the Service Occupation Tax Act, the
2 Retailers' Occupation Tax Act, and associated local occupation
3 and use taxes administered by the Department.

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

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

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

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

1 objection to the Department to this arrangement.

2 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;
3 98-496, eff. 1-1-14; 98-756, eff. 7-16-14; 98-1098, eff.
4 8-26-14; 99-352, eff. 8-12-15.)

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

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

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

1 involving the incidental transfer by him of the same property.

2 Except as provided hereinafter in this Section, on or
3 before the twentieth day of each calendar month, such
4 serviceman shall file a return for the preceding calendar month
5 in accordance with reasonable Rules and Regulations to be
6 promulgated by the Department. Such return shall be filed on a
7 form prescribed by the Department and shall contain such
8 information as the Department may reasonably require.

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

- 16 1. The name of the seller;
- 17 2. The address of the principal place of business from
18 which he engages in business as a serviceman in this State;
- 19 3. The total amount of taxable receipts received by him
20 during the preceding calendar month, including receipts
21 from charge and time sales, but less all deductions allowed
22 by law;
- 23 4. The amount of credit provided in Section 2d of this
24 Act;
- 25 5. The amount of tax due;
- 26 5-5. The signature of the taxpayer; and

1 6. Such other reasonable information as the Department
2 may require.

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

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

1 divided by 12. Beginning on October 1, 2002, a taxpayer who has
2 a tax liability in the amount set forth in subsection (b) of
3 Section 2505-210 of the Department of Revenue Law shall make
4 all payments required by rules of the Department by electronic
5 funds transfer.

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

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

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

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

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

1 May and June of a given year being due by July 20 of such year;
2 with the return for July, August and September of a given year
3 being due by October 20 of such year, and with the return for
4 October, November and December of a given year being due by
5 January 20 of the following year.

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

12 Such quarter annual and annual returns, as to form and
13 substance, shall be subject to the same requirements as monthly
14 returns.

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

22 Where a serviceman collects the tax with respect to the
23 selling price of property which he sells and the purchaser
24 thereafter returns such property and the serviceman refunds the
25 selling price thereof to the purchaser, such serviceman shall
26 also refund, to the purchaser, the tax so collected from the

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

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

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

24 Where the serviceman has more than one business registered
25 with the Department under separate registration hereunder,
26 such serviceman shall not file each return that is due as a

1 single return covering all such registered businesses, but
2 shall file separate returns for each such registered business.

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

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

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

24 Beginning October 1, 2009, each month the Department shall
25 pay into the Capital Projects Fund an amount that is equal to
26 an amount estimated by the Department to represent 80% of the

1 net revenue realized for the preceding month from the sale of
2 candy, grooming and hygiene products, and soft drinks that had
3 been taxed at a rate of 1% prior to September 1, 2009 but that
4 are now taxed at 6.25%.

5 Beginning July 1, 2013, each month the Department shall pay
6 into the Underground Storage Tank Fund from the proceeds
7 collected under this Act, the Use Tax Act, the Service
8 Occupation Tax Act, and the Retailers' Occupation Tax Act an
9 amount equal to the average monthly deficit in the Underground
10 Storage Tank Fund during the prior year, as certified annually
11 by the Illinois Environmental Protection Agency, but the total
12 payment into the Underground Storage Tank Fund under this Act,
13 the Use Tax Act, the Service Occupation Tax Act, and the
14 Retailers' Occupation Tax Act shall not exceed \$18,000,000 in
15 any State fiscal year. As used in this paragraph, the "average
16 monthly deficit" shall be equal to the difference between the
17 average monthly claims for payment by the fund and the average
18 monthly revenues deposited into the fund, excluding payments
19 made pursuant to this paragraph.

20 Beginning July 1, 2015, of the remainder of the moneys
21 received by the Department under the Use Tax Act, this Act, the
22 Service Occupation Tax Act, and the Retailers' Occupation Tax
23 Act, each month the Department shall deposit \$500,000 into the
24 State Crime Laboratory Fund.

25 Of the remainder of the moneys received by the Department
26 pursuant to this Act, (a) 1.75% thereof shall be paid into the

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

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

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

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

24	Fiscal Year	Total Deposit
25	1993	\$0
26	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 2066
21 ~~2060~~.

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

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

9 Subject to payment of amounts into the Build Illinois Fund
10 and the McCormick Place Expansion Project Fund pursuant to the
11 preceding paragraphs or in any amendments thereto hereafter
12 enacted, beginning July 1, 1993 and ending on September 30,
13 2013, the Department shall each month pay into the Illinois Tax
14 Increment Fund 0.27% of 80% of the net revenue realized for the
15 preceding month from the 6.25% general rate on the selling
16 price of tangible personal property.

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

1 generating facility certified pursuant to Section 605-332 of
2 the Department of Commerce and Economic Opportunity Law of the
3 Civil Administrative Code of Illinois.

4 Subject to payment of amounts into the Build Illinois Fund,
5 the McCormick Place Expansion Project Fund, the Illinois Tax
6 Increment Fund, and the Energy Infrastructure Fund pursuant to
7 the preceding paragraphs or in any amendments to this Section
8 hereafter enacted, beginning on the first day of the first
9 calendar month to occur on or after the effective date of this
10 amendatory Act of the 98th General Assembly, each month, from
11 the collections made under Section 9 of the Use Tax Act,
12 Section 9 of the Service Use Tax Act, Section 9 of the Service
13 Occupation Tax Act, and Section 3 of the Retailers' Occupation
14 Tax Act, the Department shall pay into the Tax Compliance and
15 Administration Fund, to be used, subject to appropriation, to
16 fund additional auditors and compliance personnel at the
17 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
18 the cash receipts collected during the preceding fiscal year by
19 the Audit Bureau of the Department under the Use Tax Act, the
20 Service Use Tax Act, the Service Occupation Tax Act, the
21 Retailers' Occupation Tax Act, and associated local occupation
22 and use taxes administered by the Department.

23 Of the remainder of the moneys received by the Department
24 pursuant to this Act, 75% thereof shall be paid into the
25 General Revenue Fund of the State Treasury and 25% shall be
26 reserved in a special account and used only for the transfer to

1 the Common School Fund as part of the monthly transfer from the
2 General Revenue Fund in accordance with Section 8a of the State
3 Finance Act.

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

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

15 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;
16 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14;
17 98-1098, eff. 8-26-14; 99-352, eff. 8-12-15.)

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

20 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

21 Sec. 9. Each serviceman required or authorized to collect
22 the tax herein imposed shall pay to the Department the amount
23 of such tax at the time when he is required to file his return
24 for the period during which such tax was collectible, less a

1 discount of 2.1% prior to January 1, 1990, and 1.75% on and
2 after January 1, 1990, or \$5 per calendar year, whichever is
3 greater, which is allowed to reimburse the serviceman for
4 expenses incurred in collecting the tax, keeping records,
5 preparing and filing returns, remitting the tax and supplying
6 data to the Department on request. The Department may disallow
7 the discount for servicemen whose certificate of registration
8 is revoked at the time the return is filed, but only if the
9 Department's decision to revoke the certificate of
10 registration has become final.

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

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

26 The Department may require returns to be filed on a

1 quarterly basis. If so required, a return for each calendar
2 quarter shall be filed on or before the twentieth day of the
3 calendar month following the end of such calendar quarter. The
4 taxpayer shall also file a return with the Department for each
5 of the first two months of each calendar quarter, on or before
6 the twentieth day of the following calendar month, stating:

7 1. The name of the seller;

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

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

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

16 5. The amount of tax due;

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

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

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

24 Prior to October 1, 2003, and on and after September 1,
25 2004 a serviceman may accept a Manufacturer's Purchase Credit
26 certification from a purchaser in satisfaction of Service Use

1 Tax as provided in Section 3-70 of the Service Use Tax Act if
2 the purchaser provides the appropriate documentation as
3 required by Section 3-70 of the Service Use Tax Act. A
4 Manufacturer's Purchase Credit certification, accepted prior
5 to October 1, 2003 or on or after September 1, 2004 by a
6 serviceman as provided in Section 3-70 of the Service Use Tax
7 Act, may be used by that serviceman to satisfy Service
8 Occupation Tax liability in the amount claimed in the
9 certification, not to exceed 6.25% of the receipts subject to
10 tax from a qualifying purchase. A Manufacturer's Purchase
11 Credit reported on any original or amended return filed under
12 this Act after October 20, 2003 for reporting periods prior to
13 September 1, 2004 shall be disallowed. Manufacturer's Purchase
14 Credit reported on annual returns due on or after January 1,
15 2005 will be disallowed for periods prior to September 1, 2004.
16 No Manufacturer's Purchase Credit may be used after September
17 30, 2003 through August 31, 2004 to satisfy any tax liability
18 imposed under this Act, including any audit liability.

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

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

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

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

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

17 Beginning October 1, 1993, a taxpayer who has an average
18 monthly tax liability of \$150,000 or more shall make all
19 payments required by rules of the Department by electronic
20 funds transfer. Beginning October 1, 1994, a taxpayer who has
21 an average monthly tax liability of \$100,000 or more shall make
22 all payments required by rules of the Department by electronic
23 funds transfer. Beginning October 1, 1995, a taxpayer who has
24 an average monthly tax liability of \$50,000 or more shall make
25 all payments required by rules of the Department by electronic
26 funds transfer. Beginning October 1, 2000, a taxpayer who has

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

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

21 Any taxpayer not required to make payments by electronic
22 funds transfer may make payments by electronic funds transfer
23 with the permission of the Department.

24 All taxpayers required to make payment by electronic funds
25 transfer and any taxpayers authorized to voluntarily make
26 payments by electronic funds transfer shall make those payments

1 in the manner authorized by the Department.

2 The Department shall adopt such rules as are necessary to
3 effectuate a program of electronic funds transfer and the
4 requirements of this Section.

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

22 If experience indicates such action to be practicable, the
23 Department may prescribe and furnish a combination or joint
24 return which will enable servicemen, who are required to file
25 returns hereunder and also under the Retailers' Occupation Tax
26 Act, the Use Tax Act or the Service Use Tax Act, to furnish all

1 the return information required by all said Acts on the one
2 form.

3 Where the serviceman has more than one business registered
4 with the Department under separate registrations hereunder,
5 such serviceman shall file separate returns for each registered
6 business.

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

16 Beginning January 1, 1990, each month the Department shall
17 pay into the County and Mass Transit District Fund 4% of the
18 revenue realized for the preceding month from the 6.25% general
19 rate.

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

24 Beginning January 1, 1990, each month the Department shall
25 pay into the Local Government Tax Fund 16% of the revenue
26 realized for the preceding month from the 6.25% general rate on

1 transfers of tangible personal property.

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

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

13 Beginning July 1, 2013, each month the Department shall pay
14 into the Underground Storage Tank Fund from the proceeds
15 collected under this Act, the Use Tax Act, the Service Use Tax
16 Act, and the Retailers' Occupation Tax Act an amount equal to
17 the average monthly deficit in the Underground Storage Tank
18 Fund during the prior year, as certified annually by the
19 Illinois Environmental Protection Agency, but the total
20 payment into the Underground Storage Tank Fund under this Act,
21 the Use Tax Act, the Service Use Tax Act, and the Retailers'
22 Occupation Tax Act shall not exceed \$18,000,000 in any State
23 fiscal year. As used in this paragraph, the "average monthly
24 deficit" shall be equal to the difference between the average
25 monthly claims for payment by the fund and the average monthly
26 revenues deposited into the fund, excluding payments made

1 pursuant to this paragraph.

2 Beginning July 1, 2015, of the remainder of the moneys
3 received by the Department under the Use Tax Act, the Service
4 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,
5 each month the Department shall deposit \$500,000 into the State
6 Crime Laboratory Fund.

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

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

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

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

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

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

1	2013	161,000,000
2	2014	170,000,000
3	2015	179,000,000
4	2016	189,000,000
5	2017	199,000,000
6	2018	210,000,000
7	2019	221,000,000
8	2020	233,000,000
9	2021	246,000,000
10	2022	260,000,000
11	2023	275,000,000
12	2024	275,000,000
13	2025	275,000,000
14	2026	279,000,000
15	2027	292,000,000
16	2028	307,000,000
17	2029	322,000,000
18	2030	338,000,000
19	2031	350,000,000
20	2032	350,000,000

21 and
22 each fiscal year
23 thereafter that bonds
24 are outstanding under
25 Section 13.2 of the
26 Metropolitan Pier and

1 Exposition Authority Act,
2 but not after fiscal year 2066
3 ~~2060~~.

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

17 Subject to payment of amounts into the Build Illinois Fund
18 and the McCormick Place Expansion Project Fund pursuant to the
19 preceding paragraphs or in any amendments thereto hereafter
20 enacted, beginning July 1, 1993 and ending on September 30,
21 2013, the Department shall each month pay into the Illinois Tax
22 Increment Fund 0.27% of 80% of the net revenue realized for the
23 preceding month from the 6.25% general rate on the selling
24 price of tangible personal property.

25 Subject to payment of amounts into the Build Illinois Fund
26 and the McCormick Place Expansion Project Fund pursuant to the

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

12 Subject to payment of amounts into the Build Illinois Fund,
13 the McCormick Place Expansion Project Fund, the Illinois Tax
14 Increment Fund, and the Energy Infrastructure Fund pursuant to
15 the preceding paragraphs or in any amendments to this Section
16 hereafter enacted, beginning on the first day of the first
17 calendar month to occur on or after the effective date of this
18 amendatory Act of the 98th General Assembly, each month, from
19 the collections made under Section 9 of the Use Tax Act,
20 Section 9 of the Service Use Tax Act, Section 9 of the Service
21 Occupation Tax Act, and Section 3 of the Retailers' Occupation
22 Tax Act, the Department shall pay into the Tax Compliance and
23 Administration Fund, to be used, subject to appropriation, to
24 fund additional auditors and compliance personnel at the
25 Department of Revenue, an amount equal to $\frac{1}{12}$ of 5% of 80% of
26 the cash receipts collected during the preceding fiscal year by

1 the Audit Bureau of the Department under the Use Tax Act, the
2 Service Use Tax Act, the Service Occupation Tax Act, the
3 Retailers' Occupation Tax Act, and associated local occupation
4 and use taxes administered by the Department.

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

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

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

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

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

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

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

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

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

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

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

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

1 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;
2 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14;
3 98-1098, eff. 8-26-14; 99-352, eff. 8-12-15.)

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

6 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

12 1. The name of the seller;

13 2. His residence address and the address of his
14 principal place of business and the address of the
15 principal place of business (if that is a different
16 address) from which he engages in the business of selling
17 tangible personal property at retail in this State;

18 3. Total amount of receipts received by him during the
19 preceding calendar month or quarter, as the case may be,
20 from sales of tangible personal property, and from services
21 furnished, by him during such preceding calendar month or
22 quarter;

23 4. Total amount received by him during the preceding
24 calendar month or quarter on charge and time sales of

1 tangible personal property, and from services furnished,
2 by him prior to the month or quarter for which the return
3 is filed;

4 5. Deductions allowed by law;

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

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

10 8. The amount of tax due;

11 9. The signature of the taxpayer; and

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

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

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

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

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

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

- 23 1. The name of the seller;
- 24 2. The address of the principal place of business from
25 which he engages in the business of selling tangible
26 personal property at retail in this State;

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

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

8 5. The amount of tax due; and

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

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

25 Beginning on October 1, 2003, every distributor, importing
26 distributor, and manufacturer of alcoholic liquor as defined in

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

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

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

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

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

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

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

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

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

25 If the retailer is otherwise required to file a monthly
26 return and if the retailer's average monthly tax liability to

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

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

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

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

26 Where the same person has more than one business registered

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

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

1 with an inboard motor.

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

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

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

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

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

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

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

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

1 mandate of this paragraph.

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

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

1 with respect to such receipts.

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

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

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

1 only if the Department's decision to revoke the certificate of
2 registration has become final.

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

1 actual liability for the month or an amount set by the
2 Department not to exceed 1/4 of the average monthly liability
3 of the taxpayer to the Department for the preceding 4 complete
4 calendar quarters (excluding the month of highest liability and
5 the month of lowest liability in such 4 quarter period). If the
6 month during which such tax liability is incurred begins on or
7 after January 1, 1985 and prior to January 1, 1987, each
8 payment shall be in an amount equal to 22.5% of the taxpayer's
9 actual liability for the month or 27.5% of the taxpayer's
10 liability for the same calendar month of the preceding year. If
11 the month during which such tax liability is incurred begins on
12 or after January 1, 1987 and prior to January 1, 1988, each
13 payment shall be in an amount equal to 22.5% of the taxpayer's
14 actual liability for the month or 26.25% of the taxpayer's
15 liability for the same calendar month of the preceding year. If
16 the month during which such tax liability is incurred begins on
17 or after January 1, 1988, and prior to January 1, 1989, or
18 begins on or after January 1, 1996, each payment shall be in an
19 amount equal to 22.5% of the taxpayer's actual liability for
20 the month or 25% of the taxpayer's liability for the same
21 calendar month of the preceding year. If the month during which
22 such tax liability is incurred begins on or after January 1,
23 1989, and prior to January 1, 1996, each payment shall be in an
24 amount equal to 22.5% of the taxpayer's actual liability for
25 the month or 25% of the taxpayer's liability for the same
26 calendar month of the preceding year or 100% of the taxpayer's

1 actual liability for the quarter monthly reporting period. The
2 amount of such quarter monthly payments shall be credited
3 against the final tax liability of the taxpayer's return for
4 that month. Before October 1, 2000, once applicable, the
5 requirement of the making of quarter monthly payments to the
6 Department by taxpayers having an average monthly tax liability
7 of \$10,000 or more as determined in the manner provided above
8 shall continue until such taxpayer's average monthly liability
9 to the Department during the preceding 4 complete calendar
10 quarters (excluding the month of highest liability and the
11 month of lowest liability) is less than \$9,000, or until such
12 taxpayer's average monthly liability to the Department as
13 computed for each calendar quarter of the 4 preceding complete
14 calendar quarter period is less than \$10,000. However, if a
15 taxpayer can show the Department that a substantial change in
16 the taxpayer's business has occurred which causes the taxpayer
17 to anticipate that his average monthly tax liability for the
18 reasonably foreseeable future will fall below the \$10,000
19 threshold stated above, then such taxpayer may petition the
20 Department for a change in such taxpayer's reporting status. On
21 and after October 1, 2000, once applicable, the requirement of
22 the making of quarter monthly payments to the Department by
23 taxpayers having an average monthly tax liability of \$20,000 or
24 more as determined in the manner provided above shall continue
25 until such taxpayer's average monthly liability to the
26 Department 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 quarter period is less than \$20,000. However, if a taxpayer can
6 show the Department that a substantial change in the taxpayer's
7 business has occurred which causes the taxpayer to anticipate
8 that his average monthly tax liability for the reasonably
9 foreseeable future will fall below the \$20,000 threshold stated
10 above, then such taxpayer may petition the Department for a
11 change in such taxpayer's reporting status. The Department
12 shall change such taxpayer's reporting status unless it finds
13 that such change is seasonal in nature and not likely to be
14 long term. If any such quarter monthly payment is not paid at
15 the time or in the amount required by this Section, then the
16 taxpayer shall be liable for penalties and interest on the
17 difference between the minimum amount due as a payment and the
18 amount of such quarter monthly payment actually and timely
19 paid, except insofar as the taxpayer has previously made
20 payments for that month to the Department in excess of the
21 minimum payments previously due as provided in this Section.
22 The Department shall make reasonable rules and regulations to
23 govern the quarter monthly payment amount and quarter monthly
24 payment dates for taxpayers who file on other than a calendar
25 monthly basis.

26 The provisions of this paragraph apply before October 1,

1 2001. Without regard to whether a taxpayer is required to make
2 quarter monthly payments as specified above, any taxpayer who
3 is required by Section 2d of this Act to collect and remit
4 prepaid taxes and has collected prepaid taxes which average in
5 excess of \$25,000 per month during the preceding 2 complete
6 calendar quarters, shall file a return with the Department as
7 required by Section 2f and shall make payments to the
8 Department on or before the 7th, 15th, 22nd and last day of the
9 month during which such liability is incurred. If the month
10 during which such tax liability is incurred began prior to the
11 effective date of this amendatory Act of 1985, each payment
12 shall be in an amount not less than 22.5% of the taxpayer's
13 actual liability under Section 2d. If the month during which
14 such tax liability is incurred begins on or after January 1,
15 1986, each payment shall be in an amount equal to 22.5% of the
16 taxpayer's actual liability for the month or 27.5% of the
17 taxpayer's liability for the same calendar month of the
18 preceding calendar year. If the month during which such tax
19 liability is incurred begins on or after January 1, 1987, each
20 payment shall be in an amount equal to 22.5% of the taxpayer's
21 actual liability for the month or 26.25% of the taxpayer's
22 liability for the same calendar month of the preceding year.
23 The amount of such quarter monthly payments shall be credited
24 against the final tax liability of the taxpayer's return for
25 that month filed under this Section or Section 2f, as the case
26 may be. Once applicable, the requirement of the making of

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

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

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

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

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

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

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

25 Beginning January 1, 1990, each month the Department shall
26 pay into the County and Mass Transit District Fund, a special

1 fund in the State treasury which is hereby created, 4% of the
2 net revenue realized for the preceding month from the 6.25%
3 general rate.

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

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

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

24 Beginning October 1, 2009, each month the Department shall
25 pay into the Capital Projects Fund an amount that is equal to
26 an amount estimated by the Department to represent 80% of the

1 net revenue realized for the preceding month from the sale of
2 candy, grooming and hygiene products, and soft drinks that had
3 been taxed at a rate of 1% prior to September 1, 2009 but that
4 are now taxed at 6.25%.

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

14 Beginning July 1, 2013, each month the Department shall pay
15 into the Underground Storage Tank Fund from the proceeds
16 collected under this Act, the Use Tax Act, the Service Use Tax
17 Act, and the Service Occupation Tax Act an amount equal to the
18 average monthly deficit in the Underground Storage Tank Fund
19 during the prior year, as certified annually by the Illinois
20 Environmental Protection Agency, but the total payment into the
21 Underground Storage Tank Fund under this Act, the Use Tax Act,
22 the Service Use Tax Act, and the Service Occupation Tax Act
23 shall not exceed \$18,000,000 in any State fiscal year. As used
24 in this paragraph, the "average monthly deficit" shall be equal
25 to the difference between the average monthly claims for
26 payment by the fund and the average monthly revenues deposited

1 into the fund, excluding payments made pursuant to this
2 paragraph.

3 Beginning July 1, 2015, of the remainder of the moneys
4 received by the Department under the Use Tax Act, the Service
5 Use Tax Act, the Service Occupation Tax Act, and this Act, each
6 month the Department shall deposit \$500,000 into the State
7 Crime Laboratory Fund.

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

1 fiscal years 1986 through 1993:

2	Fiscal Year	Annual Specified Amount
3	1986	\$54,800,000
4	1987	\$76,650,000
5	1988	\$80,480,000
6	1989	\$88,510,000
7	1990	\$115,330,000
8	1991	\$145,470,000
9	1992	\$182,730,000
10	1993	\$206,520,000;

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

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

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

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

20	Fiscal Year	Total Deposit
21	1993	\$0
22	1994	53,000,000
23	1995	58,000,000
24	1996	61,000,000
25	1997	64,000,000
26	1998	68,000,000

1	1999	71,000,000
2	2000	75,000,000
3	2001	80,000,000
4	2002	93,000,000
5	2003	99,000,000
6	2004	103,000,000
7	2005	108,000,000
8	2006	113,000,000
9	2007	119,000,000
10	2008	126,000,000
11	2009	132,000,000
12	2010	139,000,000
13	2011	146,000,000
14	2012	153,000,000
15	2013	161,000,000
16	2014	170,000,000
17	2015	179,000,000
18	2016	189,000,000
19	2017	199,000,000
20	2018	210,000,000
21	2019	221,000,000
22	2020	233,000,000
23	2021	246,000,000
24	2022	260,000,000
25	2023	275,000,000
26	2024	275,000,000

1	2025	275,000,000
2	2026	279,000,000
3	2027	292,000,000
4	2028	307,000,000
5	2029	322,000,000
6	2030	338,000,000
7	2031	350,000,000
8	2032	350,000,000

9 and

10 each fiscal year
11 thereafter that bonds
12 are outstanding under
13 Section 13.2 of the
14 Metropolitan Pier and
15 Exposition Authority Act,
16 but not after fiscal year 2066
17 ~~2060~~.

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

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

5 Subject to payment of amounts into the Build Illinois Fund
6 and the McCormick Place Expansion Project Fund pursuant to the
7 preceding paragraphs or in any amendments thereto hereafter
8 enacted, beginning July 1, 1993 and ending on September 30,
9 2013, the Department shall each month pay into the Illinois Tax
10 Increment Fund 0.27% of 80% of the net revenue realized for the
11 preceding month from the 6.25% general rate on the selling
12 price of tangible personal property.

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

26 Subject to payment of amounts into the Build Illinois Fund,

1 the McCormick Place Expansion Project Fund, the Illinois Tax
2 Increment Fund, and the Energy Infrastructure Fund pursuant to
3 the preceding paragraphs or in any amendments to this Section
4 hereafter enacted, beginning on the first day of the first
5 calendar month to occur on or after the effective date of this
6 amendatory Act of the 98th General Assembly, each month, from
7 the collections made under Section 9 of the Use Tax Act,
8 Section 9 of the Service Use Tax Act, Section 9 of the Service
9 Occupation Tax Act, and Section 3 of the Retailers' Occupation
10 Tax Act, the Department shall pay into the Tax Compliance and
11 Administration Fund, to be used, subject to appropriation, to
12 fund additional auditors and compliance personnel at the
13 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
14 the cash receipts collected during the preceding fiscal year by
15 the Audit Bureau of the Department under the Use Tax Act, the
16 Service Use Tax Act, the Service Occupation Tax Act, the
17 Retailers' Occupation Tax Act, and associated local occupation
18 and use taxes administered by the Department.

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

25 The Department may, upon separate written notice to a
26 taxpayer, require the taxpayer to prepare and file with the

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

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

25 (i) Until January 1, 1994, the taxpayer shall be liable
26 for a penalty equal to 1/6 of 1% of the tax due from such

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

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

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

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

21 As soon as possible after the first day of each month, upon
22 certification of the Department of Revenue, the Comptroller
23 shall order transferred and the Treasurer shall transfer from
24 the General Revenue Fund to the Motor Fuel Tax Fund an amount
25 equal to 1.7% of 80% of the net revenue realized under this Act
26 for the second preceding month. Beginning April 1, 2000, this

1 transfer is no longer required and shall not be made.

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

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

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

1 Any person who fails to file a report required by this Section
2 commits a business offense and is subject to a fine not to
3 exceed \$250.

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

24 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;
25 98-496, eff. 1-1-14; 98-756, eff. 7-16-14; 98-1098, eff.
26 8-26-14; 99-352, eff. 8-12-15.)

1 Section 30. The Metropolitan Pier and Exposition Authority
2 Act is amended by changing Sections 5, 13, and 13.2 as follows:

3 (70 ILCS 210/5) (from Ch. 85, par. 1225)

4 Sec. 5. The Metropolitan Pier and Exposition Authority
5 shall also have the following rights and powers:

6 (a) To accept from Chicago Park Fair, a corporation, an
7 assignment of whatever sums of money it may have received
8 from the Fair and Exposition Fund, allocated by the
9 Department of Agriculture of the State of Illinois, and
10 Chicago Park Fair is hereby authorized to assign, set over
11 and transfer any of those funds to the Metropolitan Pier
12 and Exposition Authority. The Authority has the right and
13 power hereafter to receive sums as may be distributed to it
14 by the Department of Agriculture of the State of Illinois
15 from the Fair and Exposition Fund pursuant to the
16 provisions of Sections 5, 6i, and 28 of the State Finance
17 Act. All sums received by the Authority shall be held in
18 the sole custody of the secretary-treasurer of the
19 Metropolitan Pier and Exposition Board.

20 (b) To accept the assignment of, assume and execute any
21 contracts heretofore entered into by Chicago Park Fair.

22 (c) To acquire, own, construct, equip, lease, operate
23 and maintain grounds, buildings and facilities to carry out
24 its corporate purposes and duties, and to carry out or

1 otherwise provide for the recreational, cultural,
2 commercial or residential development of Navy Pier, and to
3 fix and collect just, reasonable and nondiscriminatory
4 charges for the use thereof. The charges so collected shall
5 be made available to defray the reasonable expenses of the
6 Authority and to pay the principal of and the interest upon
7 any revenue bonds issued by the Authority. The Authority
8 shall be subject to and comply with the Lake Michigan and
9 Chicago Lakefront Protection Ordinance, the Chicago
10 Building Code, the Chicago Zoning Ordinance, and all
11 ordinances and regulations of the City of Chicago contained
12 in the following Titles of the Municipal Code of Chicago:
13 Businesses, Occupations and Consumer Protection; Health
14 and Safety; Fire Prevention; Public Peace, Morals and
15 Welfare; Utilities and Environmental Protection; Streets,
16 Public Ways, Parks, Airports and Harbors; Electrical
17 Equipment and Installation; Housing and Economic
18 Development (only Chapter 5-4 thereof); and Revenue and
19 Finance (only so far as such Title pertains to the
20 Authority's duty to collect taxes on behalf of the City of
21 Chicago).

22 (d) To enter into contracts treating in any manner with
23 the objects and purposes of this Act.

24 (e) To lease any buildings to the Adjutant General of
25 the State of Illinois for the use of the Illinois National
26 Guard or the Illinois Naval Militia.

1 (f) To exercise the right of eminent domain by
2 condemnation proceedings in the manner provided by the
3 Eminent Domain Act, including, with respect to Site B only,
4 the authority to exercise quick take condemnation by
5 immediate vesting of title under Article 20 of the Eminent
6 Domain Act, to acquire any privately owned real or personal
7 property and, with respect to Site B only, public property
8 used for rail transportation purposes (but no such taking
9 of such public property shall, in the reasonable judgment
10 of the owner, interfere with such rail transportation) for
11 the lawful purposes of the Authority in Site A, at Navy
12 Pier, and at Site B. Just compensation for property taken
13 or acquired under this paragraph shall be paid in money or,
14 notwithstanding any other provision of this Act and with
15 the agreement of the owner of the property to be taken or
16 acquired, the Authority may convey substitute property or
17 interests in property or enter into agreements with the
18 property owner, including leases, licenses, or
19 concessions, with respect to any property owned by the
20 Authority, or may provide for other lawful forms of just
21 compensation to the owner. Any property acquired in
22 condemnation proceedings shall be used only as provided in
23 this Act. Except as otherwise provided by law, the City of
24 Chicago shall have a right of first refusal prior to any
25 sale of any such property by the Authority to a third party
26 other than substitute property. The Authority shall

1 develop and implement a relocation plan for businesses
2 displaced as a result of the Authority's acquisition of
3 property. The relocation plan shall be substantially
4 similar to provisions of the Uniform Relocation Assistance
5 and Real Property Acquisition Act and regulations
6 promulgated under that Act relating to assistance to
7 displaced businesses. To implement the relocation plan the
8 Authority may acquire property by purchase or gift or may
9 exercise the powers authorized in this subsection (f),
10 except the immediate vesting of title under Article 20 of
11 the Eminent Domain Act, to acquire substitute private
12 property within one mile of Site B for the benefit of
13 displaced businesses located on property being acquired by
14 the Authority. However, no such substitute property may be
15 acquired by the Authority unless the mayor of the
16 municipality in which the property is located certifies in
17 writing that the acquisition is consistent with the
18 municipality's land use and economic development policies
19 and goals. The acquisition of substitute property is
20 declared to be for public use. In exercising the powers
21 authorized in this subsection (f), the Authority shall use
22 its best efforts to relocate businesses within the area of
23 McCormick Place or, failing that, within the City of
24 Chicago.

25 (g) To enter into contracts relating to construction
26 projects which provide for the delivery by the contractor

1 of a completed project, structure, improvement, or
2 specific portion thereof, for a fixed maximum price, which
3 contract may provide that the delivery of the project,
4 structure, improvement, or specific portion thereof, for
5 the fixed maximum price is insured or guaranteed by a third
6 party capable of completing the construction.

7 (h) To enter into agreements with any person with
8 respect to the use and occupancy of the grounds, buildings,
9 and facilities of the Authority, including concession,
10 license, and lease agreements on terms and conditions as
11 the Authority determines. Notwithstanding Section 24,
12 agreements with respect to the use and occupancy of the
13 grounds, buildings, and facilities of the Authority for a
14 term of more than one year shall be entered into in
15 accordance with the procurement process provided for in
16 Section 25.1.

17 (i) To enter into agreements with any person with
18 respect to the operation and management of the grounds,
19 buildings, and facilities of the Authority or the provision
20 of goods and services on terms and conditions as the
21 Authority determines.

22 (j) After conducting the procurement process provided
23 for in Section 25.1, to enter into one or more contracts to
24 provide for the design and construction of all or part of
25 the Authority's Expansion Project grounds, buildings, and
26 facilities. Any contract for design and construction of the

1 Expansion Project shall be in the form authorized by
2 subsection (g), shall be for a fixed maximum price not in
3 excess of the funds that are authorized to be made
4 available for those purposes during the term of the
5 contract, and shall be entered into before commencement of
6 construction.

7 (k) To enter into agreements, including project
8 agreements with labor unions, that the Authority deems
9 necessary to complete the Expansion Project or any other
10 construction or improvement project in the most timely and
11 efficient manner and without strikes, picketing, or other
12 actions that might cause disruption or delay and thereby
13 add to the cost of the project.

14 (l) To provide incentives to organizations and
15 entities that agree to make use of the grounds, buildings,
16 and facilities of the Authority for conventions, meetings,
17 or trade shows. The incentives may take the form of
18 discounts from regular fees charged by the Authority,
19 subsidies for or assumption of the costs incurred with
20 respect to the convention, meeting, or trade show, or other
21 inducements. The Authority shall award incentives to
22 attract large conventions, meetings, and trade shows to its
23 facilities under the terms set forth in this subsection (l)
24 from amounts appropriated to the Authority from the
25 Metropolitan Pier and Exposition Authority Incentive Fund
26 for this purpose.

1 No later than May 15 of each year, the Chief Executive
2 Officer of the Metropolitan Pier and Exposition Authority
3 shall certify to the State Comptroller and the State
4 Treasurer the amounts of incentive grant funds used during
5 the current fiscal year to provide incentives for
6 conventions, meetings, or trade shows that (i) have been
7 approved by the Authority, in consultation with an
8 organization meeting the qualifications set out in Section
9 5.6 of this Act, provided the Authority has entered into a
10 marketing agreement with such an organization, (ii)
11 demonstrate registered attendance in excess of 5,000
12 individuals or in excess of 10,000 individuals, as
13 appropriate, and (iii) but for the incentive, would not
14 have used the facilities of the Authority for the
15 convention, meeting, or trade show. The State Comptroller
16 may request that the Auditor General conduct an audit of
17 the accuracy of the certification. If the State Comptroller
18 determines by this process of certification that incentive
19 funds, in whole or in part, were disbursed by the Authority
20 by means other than in accordance with the standards of
21 this subsection (1), then any amount transferred to the
22 Metropolitan Pier and Exposition Authority Incentive Fund
23 shall be reduced during the next subsequent transfer in
24 direct proportion to that amount determined to be in
25 violation of the terms set forth in this subsection (1).

26 On July 15, 2012, the Comptroller shall order

1 transferred, and the Treasurer shall transfer, into the
2 Metropolitan Pier and Exposition Authority Incentive Fund
3 from the General Revenue Fund the sum of \$7,500,000 plus an
4 amount equal to the incentive grant funds certified by the
5 Chief Executive Officer as having been lawfully paid under
6 the provisions of this Section in the previous 2 fiscal
7 years that have not otherwise been transferred into the
8 Metropolitan Pier and Exposition Authority Incentive Fund,
9 provided that transfers in excess of \$15,000,000 shall not
10 be made in any fiscal year.

11 On July 15, 2013, the Comptroller shall order
12 transferred, and the Treasurer shall transfer, into the
13 Metropolitan Pier and Exposition Authority Incentive Fund
14 from the General Revenue Fund the sum of \$7,500,000 plus an
15 amount equal to the incentive grant funds certified by the
16 Chief Executive Officer as having been lawfully paid under
17 the provisions of this Section in the previous fiscal year
18 that have not otherwise been transferred into the
19 Metropolitan Pier and Exposition Authority Incentive Fund,
20 provided that transfers in excess of \$15,000,000 shall not
21 be made in any fiscal year.

22 On July 15, 2014, and every year thereafter, the
23 Comptroller shall order transferred, and the Treasurer
24 shall transfer, into the Metropolitan Pier and Exposition
25 Authority Incentive Fund from the General Revenue Fund an
26 amount equal to the incentive grant funds certified by the

1 Chief Executive Officer as having been lawfully paid under
2 the provisions of this Section in the previous fiscal year
3 that have not otherwise been transferred into the
4 Metropolitan Pier and Exposition Authority Incentive Fund,
5 provided that (1) no transfers with respect to any previous
6 fiscal year shall be made after the transfer has been made
7 with respect to the 2018 fiscal year and (2) transfers in
8 excess of \$15,000,000 shall not be made in any fiscal year.

9 After a transfer has been made under this subsection
10 (1), the Chief Executive Officer shall file a request for
11 payment with the Comptroller evidencing that the incentive
12 grants have been made and the Comptroller shall thereafter
13 order paid, and the Treasurer shall pay, the requested
14 amounts to the Metropolitan Pier and Exposition Authority.

15 In no case shall more than \$5,000,000 be used in any
16 one year by the Authority for incentives granted
17 conventions, meetings, or trade shows with a registered
18 attendance of more than 5,000 and less than 10,000. Amounts
19 in the Metropolitan Pier and Exposition Authority
20 Incentive Fund shall only be used by the Authority for
21 incentives paid to attract large conventions, meetings,
22 and trade shows to its facilities as provided in this
23 subsection (1).

24 (1-5) The Village of Rosemont shall provide incentives
25 from amounts transferred into the Convention Center
26 Support Fund to retain and attract conventions, meetings,

1 or trade shows to the Donald E. Stephens Convention Center
2 under the terms set forth in this subsection (1-5).

3 No later than May 15 of each year, the Mayor of the
4 Village of Rosemont or his or her designee shall certify to
5 the State Comptroller and the State Treasurer the amounts
6 of incentive grant funds used during the previous fiscal
7 year to provide incentives for conventions, meetings, or
8 trade shows that (1) have been approved by the Village, (2)
9 demonstrate registered attendance in excess of 5,000
10 individuals, and (3) but for the incentive, would not have
11 used the Donald E. Stephens Convention Center facilities
12 for the convention, meeting, or trade show. The State
13 Comptroller may request that the Auditor General conduct an
14 audit of the accuracy of the certification.

15 If the State Comptroller determines by this process of
16 certification that incentive funds, in whole or in part,
17 were disbursed by the Village by means other than in
18 accordance with the standards of this subsection (1-5),
19 then the amount transferred to the Convention Center
20 Support Fund shall be reduced during the next subsequent
21 transfer in direct proportion to that amount determined to
22 be in violation of the terms set forth in this subsection
23 (1-5).

24 On July 15, 2012, and each year thereafter, the
25 Comptroller shall order transferred, and the Treasurer
26 shall transfer, into the Convention Center Support Fund

1 from the General Revenue Fund the amount of \$5,000,000 for
2 (i) incentives to attract large conventions, meetings, and
3 trade shows to the Donald E. Stephens Convention Center,
4 and (ii) to be used by the Village of Rosemont for the
5 repair, maintenance, and improvement of the Donald E.
6 Stephens Convention Center and for debt service on debt
7 instruments issued for those purposes by the village. No
8 later than 30 days after the transfer, the Comptroller
9 shall order paid, and the Treasurer shall pay, to the
10 Village of Rosemont the amounts transferred.

11 (m) To enter into contracts with any person conveying
12 the naming rights or other intellectual property rights
13 with respect to the grounds, buildings, and facilities of
14 the Authority.

15 (n) To enter into grant agreements with the Chicago
16 Convention and Tourism Bureau providing for the marketing
17 of the convention facilities to large and small
18 conventions, meetings, and trade shows and the promotion of
19 the travel industry in the City of Chicago, provided such
20 agreements meet the requirements of Section 5.6 of this
21 Act. Receipts of the Authority from the increase in the
22 airport departure tax authorized by Section 13(f) of this
23 amendatory Act of the 96th General Assembly and, subject to
24 appropriation to the Authority, funds deposited in the
25 Chicago Travel Industry Promotion Fund pursuant to Section
26 6 of the Hotel Operators' Occupation Tax Act shall be

1 granted to the Bureau for such purposes.

2 ~~Nothing in this Act shall be construed to authorize the~~
3 ~~Authority to spend the proceeds of any bonds or notes issued~~
4 ~~under Section 13.2 or any taxes levied under Section 13 to~~
5 ~~construct a stadium to be leased to or used by professional~~
6 ~~sports teams.~~

7 (Source: P.A. 97-617, eff. 10-26-11; 98-109, eff. 7-25-13.)

8 (70 ILCS 210/13) (from Ch. 85, par. 1233)

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

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

25 The tax imposed under this subsection and all civil

1 penalties that may be assessed as an incident to that tax shall
2 be collected and enforced by the Illinois Department of
3 Revenue. The Department shall have full power to administer and
4 enforce this subsection, to collect all taxes and penalties so
5 collected in the manner provided in this subsection, and to
6 determine all rights to credit memoranda arising on account of
7 the erroneous payment of tax or penalty under this subsection.
8 In the administration of and compliance with this subsection,
9 the Department and persons who are subject to this subsection
10 shall have the same rights, remedies, privileges, immunities,
11 powers, and duties, shall be subject to the same conditions,
12 restrictions, limitations, penalties, exclusions, exemptions,
13 and definitions of terms, and shall employ the same modes of
14 procedure applicable to this Retailers' Occupation Tax as are
15 prescribed in Sections 1, 2 through 2-65 (in respect to all
16 provisions of those Sections other than the State rate of
17 taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes
18 and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i,
19 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and, until January
20 1, 1994, 13.5 of the Retailers' Occupation Tax Act, and, on and
21 after January 1, 1994, all applicable provisions of the Uniform
22 Penalty and Interest Act that are not inconsistent with this
23 Act, as fully as if provisions contained in those Sections of
24 the Retailers' Occupation Tax Act were set forth in this
25 subsection.

26 Persons subject to any tax imposed under the authority

1 granted in this subsection may reimburse themselves for their
2 seller's tax liability under this subsection by separately
3 stating that tax as an additional charge, which charge may be
4 stated in combination, in a single amount, with State taxes
5 that sellers are required to collect under the Use Tax Act,
6 pursuant to bracket schedules as the Department may prescribe.
7 The retailer filing the return shall, at the time of filing the
8 return, pay to the Department the amount of tax imposed under
9 this subsection, less a discount of 1.75%, which is allowed to
10 reimburse the retailer for the expenses incurred in keeping
11 records, preparing and filing returns, remitting the tax, and
12 supplying data to the Department on request.

13 Whenever the Department determines that a refund should be
14 made under this subsection to a claimant instead of issuing a
15 credit memorandum, the Department shall notify the State
16 Comptroller, who shall cause a warrant to be drawn for the
17 amount specified and to the person named in the notification
18 from the Department. The refund shall be paid by the State
19 Treasurer out of the Metropolitan Pier and Exposition Authority
20 trust fund held by the State Treasurer as trustee for the
21 Authority.

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

26 The Department shall forthwith pay over to the State

1 Treasurer, ex officio, as trustee for the Authority, all taxes
2 and penalties collected under this subsection for deposit into
3 a trust fund held outside of the State Treasury.

4 As soon as possible after the first day of each month,
5 beginning January 1, 2011, upon certification of the Department
6 of Revenue, the Comptroller shall order transferred, and the
7 Treasurer shall transfer, to the STAR Bonds Revenue Fund the
8 local sales tax increment, as defined in the Innovation
9 Development and Economy Act, collected under this subsection
10 during the second preceding calendar month for sales within a
11 STAR bond district.

12 After the monthly transfer to the STAR Bonds Revenue Fund,
13 on or before the 25th day of each calendar month, the
14 Department shall prepare and certify to the Comptroller the
15 amounts to be paid under subsection (g) of this Section, which
16 shall be the amounts, not including credit memoranda, collected
17 under this subsection during the second preceding calendar
18 month by the Department, less any amounts determined by the
19 Department to be necessary for the payment of refunds, less 2%
20 of such balance, which sum shall be deposited by the State
21 Treasurer into the Tax Compliance and Administration Fund in
22 the State Treasury from which it shall be appropriated to the
23 Department to cover the costs of the Department in
24 administering and enforcing the provisions of this subsection,
25 and less any amounts that are transferred to the STAR Bonds
26 Revenue Fund. Within 10 days after receipt by the Comptroller

1 of the certification, the Comptroller shall cause the orders to
2 be drawn for the remaining amounts, and the Treasurer shall
3 administer those amounts as required in subsection (g).

4 A certificate of registration issued by the Illinois
5 Department of Revenue to a retailer under the Retailers'
6 Occupation Tax Act shall permit the registrant to engage in a
7 business that is taxed under the tax imposed under this
8 subsection, and no additional registration shall be required
9 under the ordinance imposing the tax or under this subsection.

10 A certified copy of any ordinance imposing or discontinuing
11 any tax under this subsection or effecting a change in the rate
12 of that tax shall be filed with the Department, whereupon the
13 Department shall proceed to administer and enforce this
14 subsection on behalf of the Authority as of the first day of
15 the third calendar month following the date of filing.

16 The tax authorized to be levied under this subsection may
17 be levied within all or any part of the following described
18 portions of the metropolitan area:

19 (1) that portion of the City of Chicago located within
20 the following area: Beginning at the point of intersection
21 of the Cook County - DuPage County line and York Road, then
22 North along York Road to its intersection with Touhy
23 Avenue, then east along Touhy Avenue to its intersection
24 with the Northwest Tollway, then southeast along the
25 Northwest Tollway to its intersection with Lee Street, then
26 south along Lee Street to Higgins Road, then south and east

1 along Higgins Road to its intersection with Mannheim Road,
2 then south along Mannheim Road to its intersection with
3 Irving Park Road, then west along Irving Park Road to its
4 intersection with the Cook County - DuPage County line,
5 then north and west along the county line to the point of
6 beginning; and

7 (2) that portion of the City of Chicago located within
8 the following area: Beginning at the intersection of West
9 55th Street with Central Avenue, then east along West 55th
10 Street to its intersection with South Cicero Avenue, then
11 south along South Cicero Avenue to its intersection with
12 West 63rd Street, then west along West 63rd Street to its
13 intersection with South Central Avenue, then north along
14 South Central Avenue to the point of beginning; and

15 (3) that portion of the City of Chicago located within
16 the following area: Beginning at the point 150 feet west of
17 the intersection of the west line of North Ashland Avenue
18 and the north line of West Diversey Avenue, then north 150
19 feet, then east along a line 150 feet north of the north
20 line of West Diversey Avenue extended to the shoreline of
21 Lake Michigan, then following the shoreline of Lake
22 Michigan (including Navy Pier and all other improvements
23 fixed to land, docks, or piers) to the point where the
24 shoreline of Lake Michigan and the Adlai E. Stevenson
25 Expressway extended east to that shoreline intersect, then
26 west along the Adlai E. Stevenson Expressway to a point 150

1 feet west of the west line of South Ashland Avenue, then
2 north along a line 150 feet west of the west line of South
3 and North Ashland Avenue to the point of beginning.

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

10 (c) By ordinance the Authority shall, as soon as
11 practicable after the effective date of this amendatory Act of
12 1991, impose an occupation tax upon all persons engaged in the
13 corporate limits of the City of Chicago in the business of
14 renting, leasing, or letting rooms in a hotel, as defined in
15 the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of
16 the gross rental receipts from the renting, leasing, or letting
17 of hotel rooms within the City of Chicago, excluding, however,
18 from gross rental receipts the proceeds of renting, leasing, or
19 letting to permanent residents of a hotel, as defined in that
20 Act. Gross rental receipts shall not include charges that are
21 added on account of the liability arising from any tax imposed
22 by the State or any governmental agency on the occupation of
23 renting, leasing, or letting rooms in a hotel.

24 The tax imposed by the Authority under this subsection and
25 all civil penalties that may be assessed as an incident to that
26 tax shall be collected and enforced by the Illinois Department

1 of Revenue. The certificate of registration that is issued by
2 the Department to a lessor under the Hotel Operators'
3 Occupation Tax Act shall permit that registrant to engage in a
4 business that is taxable under any ordinance enacted under this
5 subsection without registering separately with the Department
6 under that ordinance or under this subsection. The Department
7 shall have full power to administer and enforce this
8 subsection, to collect all taxes and penalties due under this
9 subsection, to dispose of taxes and penalties so collected in
10 the manner provided in this subsection, and to determine all
11 rights to credit memoranda arising on account of the erroneous
12 payment of tax or penalty under this subsection. In the
13 administration of and compliance with this subsection, the
14 Department and persons who are subject to this subsection shall
15 have the same rights, remedies, privileges, immunities,
16 powers, and duties, shall be subject to the same conditions,
17 restrictions, limitations, penalties, and definitions of
18 terms, and shall employ the same modes of procedure as are
19 prescribed in the Hotel Operators' Occupation Tax Act (except
20 where that Act is inconsistent with this subsection), as fully
21 as if the provisions contained in the Hotel Operators'
22 Occupation Tax Act were set out in this subsection.

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

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

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

15 The person filing the return shall, at the time of filing
16 the return, pay to the Department the amount of tax, less a
17 discount of 2.1% or \$25 per calendar year, whichever is
18 greater, which is allowed to reimburse the operator for the
19 expenses incurred in keeping records, preparing and filing
20 returns, remitting the tax, and supplying data to the
21 Department on request.

22 The Department shall forthwith pay over to the State
23 Treasurer, ex officio, as trustee for the Authority, all taxes
24 and penalties collected under this subsection for deposit into
25 a trust fund held outside the State Treasury. On or before the
26 25th day of each calendar month, the Department shall certify

1 to the Comptroller the amounts to be paid under subsection (g)
2 of this Section, which shall be the amounts (not including
3 credit memoranda) collected under this subsection during the
4 second preceding calendar month by the Department, less any
5 amounts determined by the Department to be necessary for
6 payment of refunds. Within 10 days after receipt by the
7 Comptroller of the Department's certification, the Comptroller
8 shall cause the orders to be drawn for such amounts, and the
9 Treasurer shall administer those amounts as required in
10 subsection (g).

11 A certified copy of any ordinance imposing or discontinuing
12 a tax under this subsection or effecting a change in the rate
13 of that tax shall be filed with the Illinois Department of
14 Revenue, whereupon the Department shall proceed to administer
15 and enforce this subsection on behalf of the Authority as of
16 the first day of the third calendar month following the date of
17 filing.

18 (d) By ordinance the Authority shall, as soon as
19 practicable after the effective date of this amendatory Act of
20 1991, impose a tax upon all persons engaged in the business of
21 renting automobiles in the metropolitan area at the rate of 6%
22 of the gross receipts from that business, except that no tax
23 shall be imposed on the business of renting automobiles for use
24 as taxicabs or in livery service. The tax imposed under this
25 subsection and all civil penalties that may be assessed as an
26 incident to that tax shall be collected and enforced by the

1 Illinois Department of Revenue. The certificate of
2 registration issued by the Department to a retailer under the
3 Retailers' Occupation Tax Act or under the Automobile Renting
4 Occupation and Use Tax Act shall permit that person to engage
5 in a business that is taxable under any ordinance enacted under
6 this subsection without registering separately with the
7 Department under that ordinance or under this subsection. The
8 Department shall have full power to administer and enforce this
9 subsection, to collect all taxes and penalties due under this
10 subsection, to dispose of taxes and penalties so collected in
11 the manner provided in this subsection, and to determine all
12 rights to credit memoranda arising on account of the erroneous
13 payment of tax or penalty under this subsection. In the
14 administration of and compliance with this subsection, the
15 Department and persons who are subject to this subsection shall
16 have the same rights, remedies, privileges, immunities,
17 powers, and duties, be subject to the same conditions,
18 restrictions, limitations, penalties, and definitions of
19 terms, and employ the same modes of procedure as are prescribed
20 in Sections 2 and 3 (in respect to all provisions of those
21 Sections other than the State rate of tax; and in respect to
22 the provisions of the Retailers' Occupation Tax Act referred to
23 in those Sections, except as to the disposition of taxes and
24 penalties collected, except for the provision allowing
25 retailers a deduction from the tax to cover certain costs, and
26 except that credit memoranda issued under this subsection may

1 not be used to discharge any State tax liability) of the
2 Automobile Renting Occupation and Use Tax Act, as fully as if
3 provisions contained in those Sections of that Act were set
4 forth in this subsection.

5 Persons subject to any tax imposed under the authority
6 granted in this subsection may reimburse themselves for their
7 tax liability under this subsection by separately stating that
8 tax as an additional charge, which charge may be stated in
9 combination, in a single amount, with State tax that sellers
10 are required to collect under the Automobile Renting Occupation
11 and Use Tax Act, pursuant to bracket schedules as the
12 Department may prescribe.

13 Whenever the Department determines that a refund should be
14 made under this subsection to a claimant instead of issuing a
15 credit memorandum, the Department shall notify the State
16 Comptroller, who shall cause a warrant to be drawn for the
17 amount specified and to the person named in the notification
18 from the Department. The refund shall be paid by the State
19 Treasurer out of the Metropolitan Pier and Exposition Authority
20 trust fund held by the State Treasurer as trustee for the
21 Authority.

22 The Department shall forthwith pay over to the State
23 Treasurer, ex officio, as trustee, all taxes and penalties
24 collected under this subsection for deposit into a trust fund
25 held outside the State Treasury. On or before the 25th day of
26 each calendar month, the Department shall certify to the

1 Comptroller the amounts to be paid under subsection (g) of this
2 Section (not including credit memoranda) collected under this
3 subsection during the second preceding calendar month by the
4 Department, less any amount determined by the Department to be
5 necessary for payment of refunds. Within 10 days after receipt
6 by the Comptroller of the Department's certification, the
7 Comptroller shall cause the orders to be drawn for such
8 amounts, and the Treasurer shall administer those amounts as
9 required in subsection (g).

10 Nothing in this subsection authorizes the Authority to
11 impose a tax upon the privilege of engaging in any business
12 that under the Constitution of the United States may not be
13 made the subject of taxation by this State.

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

21 (e) By ordinance the Authority shall, as soon as
22 practicable after the effective date of this amendatory Act of
23 1991, impose a tax upon the privilege of using in the
24 metropolitan area an automobile that is rented from a rentor
25 outside Illinois and is titled or registered with an agency of
26 this State's government at a rate of 6% of the rental price of

1 that automobile, except that no tax shall be imposed on the
2 privilege of using automobiles rented for use as taxicabs or in
3 livery service. The tax shall be collected from persons whose
4 Illinois address for titling or registration purposes is given
5 as being in the metropolitan area. The tax shall be collected
6 by the Department of Revenue for the Authority. The tax must be
7 paid to the State or an exemption determination must be
8 obtained from the Department of Revenue before the title or
9 certificate of registration for the property may be issued. The
10 tax or proof of exemption may be transmitted to the Department
11 by way of the State agency with which or State officer with
12 whom the tangible personal property must be titled or
13 registered if the Department and that agency or State officer
14 determine that this procedure will expedite the processing of
15 applications for title or registration.

16 The Department shall have full power to administer and
17 enforce this subsection, to collect all taxes, penalties, and
18 interest due under this subsection, to dispose of taxes,
19 penalties, and interest so collected in the manner provided in
20 this subsection, and to determine all rights to credit
21 memoranda or refunds arising on account of the erroneous
22 payment of tax, penalty, or interest under this subsection. In
23 the administration of and compliance with this subsection, the
24 Department and persons who are subject to this subsection shall
25 have the same rights, remedies, privileges, immunities,
26 powers, and duties, be subject to the same conditions,

1 restrictions, limitations, penalties, and definitions of
2 terms, and employ the same modes of procedure as are prescribed
3 in Sections 2 and 4 (except provisions pertaining to the State
4 rate of tax; and in respect to the provisions of the Use Tax
5 Act referred to in that Section, except provisions concerning
6 collection or refunding of the tax by retailers, except the
7 provisions of Section 19 pertaining to claims by retailers,
8 except the last paragraph concerning refunds, and except that
9 credit memoranda issued under this subsection may not be used
10 to discharge any State tax liability) of the Automobile Renting
11 Occupation and Use Tax Act, as fully as if provisions contained
12 in those Sections of that Act were set forth in this
13 subsection.

14 Whenever the Department determines that a refund should be
15 made under this subsection to a claimant instead of issuing a
16 credit memorandum, the Department shall notify the State
17 Comptroller, who shall cause a warrant to be drawn for the
18 amount specified and to the person named in the notification
19 from the Department. The refund shall be paid by the State
20 Treasurer out of the Metropolitan Pier and Exposition Authority
21 trust fund held by the State Treasurer as trustee for the
22 Authority.

23 The Department shall forthwith pay over to the State
24 Treasurer, ex officio, as trustee, all taxes, penalties, and
25 interest collected under this subsection for deposit into a
26 trust fund held outside the State Treasury. On or before the

1 25th day of each calendar month, the Department shall certify
2 to the State Comptroller the amounts to be paid under
3 subsection (g) of this Section, which shall be the amounts (not
4 including credit memoranda) collected under this subsection
5 during the second preceding calendar month by the Department,
6 less any amounts determined by the Department to be necessary
7 for payment of refunds. Within 10 days after receipt by the
8 State Comptroller of the Department's certification, the
9 Comptroller shall cause the orders to be drawn for such
10 amounts, and the Treasurer shall administer those amounts as
11 required in subsection (g).

12 A certified copy of any ordinance imposing or discontinuing
13 a tax or effecting a change in the rate of that tax shall be
14 filed with the Illinois Department of Revenue, whereupon the
15 Department shall proceed to administer and enforce this
16 subsection on behalf of the Authority as of the first day of
17 the third calendar month following the date of filing.

18 (f) By ordinance the Authority shall, as soon as
19 practicable after the effective date of this amendatory Act of
20 1991, impose an occupation tax on all persons, other than a
21 governmental agency, engaged in the business of providing
22 ground transportation for hire to passengers in the
23 metropolitan area at a rate of (i) \$4 per taxi or livery
24 vehicle departure with passengers for hire from commercial
25 service airports in the metropolitan area, (ii) for each
26 departure with passengers for hire from a commercial service

1 airport in the metropolitan area in a bus or van operated by a
2 person other than a person described in item (iii): \$18 per bus
3 or van with a capacity of 1-12 passengers, \$36 per bus or van
4 with a capacity of 13-24 passengers, and \$54 per bus or van
5 with a capacity of over 24 passengers, and (iii) for each
6 departure with passengers for hire from a commercial service
7 airport in the metropolitan area in a bus or van operated by a
8 person regulated by the Interstate Commerce Commission or
9 Illinois Commerce Commission, operating scheduled service from
10 the airport, and charging fares on a per passenger basis: \$2
11 per passenger for hire in each bus or van. The term "commercial
12 service airports" means those airports receiving scheduled
13 passenger service and enplaning more than 100,000 passengers
14 per year.

15 In the ordinance imposing the tax, the Authority may
16 provide for the administration and enforcement of the tax and
17 the collection of the tax from persons subject to the tax as
18 the Authority determines to be necessary or practicable for the
19 effective administration of the tax. The Authority may enter
20 into agreements as it deems appropriate with any governmental
21 agency providing for that agency to act as the Authority's
22 agent to collect the tax.

23 In the ordinance imposing the tax, the Authority may
24 designate a method or methods for persons subject to the tax to
25 reimburse themselves for the tax liability arising under the
26 ordinance (i) by separately stating the full amount of the tax

1 liability as an additional charge to passengers departing the
2 airports, (ii) by separately stating one-half of the tax
3 liability as an additional charge to both passengers departing
4 from and to passengers arriving at the airports, or (iii) by
5 some other method determined by the Authority.

6 All taxes, penalties, and interest collected under any
7 ordinance adopted under this subsection, less any amounts
8 determined to be necessary for the payment of refunds and less
9 the taxes, penalties, and interest attributable to any increase
10 in the rate of tax authorized by Public Act 96-898, shall be
11 paid forthwith to the State Treasurer, ex officio, for deposit
12 into a trust fund held outside the State Treasury and shall be
13 administered by the State Treasurer as provided in subsection
14 (g) of this Section. All taxes, penalties, and interest
15 attributable to any increase in the rate of tax authorized by
16 Public Act 96-898 shall be paid by the State Treasurer as
17 follows: 25% for deposit into the Convention Center Support
18 Fund, to be used by the Village of Rosemont for the repair,
19 maintenance, and improvement of the Donald E. Stephens
20 Convention Center and for debt service on debt instruments
21 issued for those purposes by the village and 75% to the
22 Authority to be used for grants to an organization meeting the
23 qualifications set out in Section 5.6 of this Act, provided the
24 Metropolitan Pier and Exposition Authority has entered into a
25 marketing agreement with such an organization.

26 (g) Amounts deposited from the proceeds of taxes imposed by

1 the Authority under subsections (b), (c), (d), (e), and (f) of
2 this Section and amounts deposited under Section 19 of the
3 Illinois Sports Facilities Authority Act shall be held in a
4 trust fund outside the State Treasury and shall be administered
5 by the Treasurer as follows:

6 (1) An amount necessary for the payment of refunds with
7 respect to those taxes shall be retained in the trust fund
8 and used for those payments.

9 (2) On July 20 and on the 20th of each month
10 thereafter, provided that the amount requested in the
11 annual certificate of the Chairman of the Authority filed
12 under Section 8.25f of the State Finance Act has been
13 appropriated for payment to the Authority, 1/8 of the local
14 tax transfer amount, together with any cumulative
15 deficiencies in the amounts transferred into the McCormick
16 Place Expansion Project Fund under this subparagraph (2)
17 during the fiscal year for which the certificate has been
18 filed, shall be transferred from the trust fund into the
19 McCormick Place Expansion Project Fund in the State
20 treasury until 100% of the local tax transfer amount has
21 been so transferred. "Local tax transfer amount" shall mean
22 the amount requested in the annual certificate, minus the
23 reduction amount. "Reduction amount" shall mean \$41.7
24 million in fiscal year 2011, \$36.7 million in fiscal year
25 2012, \$36.7 million in fiscal year 2013, \$36.7 million in
26 fiscal year 2014, and \$31.7 million in each fiscal year

1 thereafter until 2032, provided that the reduction amount
2 shall be reduced by (i) the amount certified by the
3 Authority to the State Comptroller and State Treasurer
4 under Section 8.25 of the State Finance Act, as amended,
5 with respect to that fiscal year and (ii) in any fiscal
6 year in which the amounts deposited in the trust fund under
7 this Section exceed \$318.3 million, exclusive of amounts
8 set aside for refunds and for the reserve account, one
9 dollar for each dollar of the deposits in the trust fund
10 above \$318.3 million with respect to that year, exclusive
11 of amounts set aside for refunds and for the reserve
12 account.

13 (3) On July 20, 2010, the Comptroller shall certify to
14 the Governor, the Treasurer, and the Chairman of the
15 Authority the 2010 deficiency amount, which means the
16 cumulative amount of transfers that were due from the trust
17 fund to the McCormick Place Expansion Project Fund in
18 fiscal years 2008, 2009, and 2010 under Section 13(g) of
19 this Act, as it existed prior to May 27, 2010 (the
20 effective date of Public Act 96-898), but not made. On July
21 20, 2011 and on July 20 of each year through July 20, 2014,
22 the Treasurer shall calculate for the previous fiscal year
23 the surplus revenues in the trust fund and pay that amount
24 to the Authority. On July 20, 2015 and on July 20 of each
25 year thereafter to and including July 20, 2018, as long as
26 bonds and notes issued under Section 13.2 or bonds and

1 notes issued to refund those bonds and notes are
2 outstanding, the Treasurer shall calculate for the
3 previous fiscal year the surplus revenues in the trust fund
4 and pay one-half of that amount to the State Treasurer for
5 deposit into the General Revenue Fund until the 2010
6 deficiency amount has been paid and shall pay the balance
7 of the surplus revenues to the Authority. On July 20, 2019
8 and on July 20 of each year thereafter, the Treasurer shall
9 calculate for the previous fiscal year the surplus revenues
10 in the trust fund and pay all of such surplus revenues to
11 the State Treasurer for deposit into the General Revenue
12 Fund until the 2010 deficiency amount has been paid. After
13 the 2010 deficiency amount has been paid, the Treasurer
14 shall pay the balance of the surplus revenues to the
15 Authority. "Surplus revenues" means the amounts remaining
16 in the trust fund on June 30 of the previous fiscal year
17 (A) after the State Treasurer has set aside in the trust
18 fund (i) amounts retained for refunds under subparagraph
19 (1) and (ii) any amounts necessary to meet the reserve
20 account amount and (B) after the State Treasurer has
21 transferred from the trust fund to the General Revenue Fund
22 100% of any post-2010 deficiency amount. "Reserve account
23 amount" means \$15 million in fiscal year 2011 and \$30
24 million in each fiscal year thereafter. The reserve account
25 amount shall be set aside in the trust fund and used as a
26 reserve to be transferred to the McCormick Place Expansion

1 Project Fund in the event the proceeds of taxes imposed
2 under this Section 13 are not sufficient to fund the
3 transfer required in subparagraph (2). "Post-2010
4 deficiency amount" means any deficiency in transfers from
5 the trust fund to the McCormick Place Expansion Project
6 Fund with respect to fiscal years 2011 and thereafter. It
7 is the intention of this subparagraph (3) that no surplus
8 revenues shall be paid to the Authority with respect to any
9 year in which a post-2010 deficiency amount has not been
10 satisfied by the Authority.

11 Moneys received by the Authority as surplus revenues may be
12 used (i) for the purposes of paying debt service on the bonds
13 and notes issued by the Authority, including early redemption
14 of those bonds or notes, (ii) for the purposes of repair,
15 replacement, and improvement of the grounds, buildings, and
16 facilities of the Authority, and (iii) for the corporate
17 purposes of the Authority in fiscal years 2011 through 2015 in
18 an amount not to exceed \$20,000,000 annually or \$80,000,000
19 total, which amount shall be reduced \$0.75 for each dollar of
20 the receipts of the Authority in that year from any contract
21 entered into with respect to naming rights at McCormick Place
22 under Section 5(m) of this Act. When bonds and notes issued
23 under Section 13.2, or bonds or notes issued to refund those
24 bonds and notes, are no longer outstanding, the balance in the
25 trust fund shall be paid to the Authority.

26 (h) The ordinances imposing the taxes authorized by this

1 Section shall be repealed when bonds and notes issued under
2 Section 13.2 or bonds and notes issued to refund those bonds
3 and notes are no longer outstanding.

4 (Source: P.A. 97-333, eff. 8-12-11; 98-463, eff. 8-16-13.)

5 (70 ILCS 210/13.2) (from Ch. 85, par. 1233.2)

6 Sec. 13.2. The McCormick Place Expansion Project Fund is
7 created in the State Treasury. All moneys in the McCormick
8 Place Expansion Project Fund are allocated to and shall be
9 appropriated and used only for the purposes authorized by and
10 subject to the limitations and conditions of this Section.
11 Those amounts may be appropriated by law to the Authority for
12 the purposes of paying the debt service requirements on all
13 bonds and notes, including bonds and notes issued to refund or
14 advance refund bonds and notes issued under this Section,
15 Section 13.1, or issued to refund or advance refund bonds and
16 notes otherwise issued under this Act, (collectively referred
17 to as "bonds") to be issued by the Authority under this Section
18 in an aggregate original principal amount (excluding the amount
19 of any bonds and notes issued to refund or advance refund bonds
20 or notes issued under this Section and Section 13.1) not to
21 exceed \$2,850,000,000 ~~\$2,557,000,000~~ for the purposes of
22 carrying out and performing its duties and exercising its
23 powers under this Act. The increased debt authorization of
24 \$450,000,000 provided by Public Act 96-898 ~~this amendatory Act~~
25 ~~of the 96th General Assembly~~ shall be used solely for the

1 purpose of: (i) hotel construction and related necessary
2 capital improvements; (ii) other needed capital improvements
3 to existing facilities; and (iii) land acquisition for and
4 construction of one multi-use facility on property bounded by
5 East Cermak Road on the south, East 21st Street on the north,
6 South Indiana Avenue on the west, and South Prairie Avenue on
7 the east in the City of Chicago, Cook County, Illinois; these
8 limitations do not apply to the increased debt authorization
9 provided by this amendatory Act of the 99th General Assembly.

10 No bonds issued to refund or advance refund bonds issued under
11 this Section may mature later than 40 years from the date of
12 issuance of the refunding or advance refunding bonds. After the
13 aggregate original principal amount of bonds authorized in this
14 Section has been issued, the payment of any principal amount of
15 such bonds does not authorize the issuance of additional bonds
16 (except refunding bonds). Any bonds and notes issued under this
17 Section in any year in which there is an outstanding "post-2010
18 deficiency amount" as that term is defined in Section 13 (g) (3)
19 of this Act shall provide for the payment to the State
20 Treasurer of the amount of that deficiency. Proceeds from the
21 sale of bonds issued pursuant to the increased debt
22 authorization provided by this amendatory Act of the 99th
23 General Assembly may be used for the payment to the State
24 Treasurer of any unpaid amounts described in paragraph (3) of
25 subsection (g) of Section 13 of this Act as part of the "2010
26 deficiency amount" or the "Post-2010 deficiency amount."

1 On the first day of each month commencing after July 1,
2 1993, amounts, if any, on deposit in the McCormick Place
3 Expansion Project Fund shall, subject to appropriation, be paid
4 in full to the Authority or, upon its direction, to the trustee
5 or trustees for bondholders of bonds that by their terms are
6 payable from the moneys received from the McCormick Place
7 Expansion Project Fund, until an amount equal to 100% of the
8 aggregate amount of the principal and interest in the fiscal
9 year, including that pursuant to sinking fund requirements, has
10 been so paid and deficiencies in reserves shall have been
11 remedied.

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

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

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

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

16 (Source: P.A. 98-109, eff. 7-25-13.)

17 Section 99. Effective date. This Act takes effect upon
18 becoming law."