



## 99TH GENERAL ASSEMBLY

### State of Illinois

2015 and 2016

HB4198

by Rep. Michael J. Madigan

#### SYNOPSIS AS INTRODUCED:

35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/3	from Ch. 120, par. 442

Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that, beginning on July 1, 2015, from the proceeds received under the Acts, each month the Department of Revenue shall deposit \$500,000 into the State Crime Laboratory Fund. Effective immediately.

LRB099 11641 HLH 33427 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Use Tax Act is amended by changing Section 9  
5 as follows:

6 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

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

1 registration is revoked at the time the return is filed, but  
2 only if the Department's decision to revoke the certificate of  
3 registration has become final. A retailer need not remit that  
4 part of any tax collected by him to the extent that he is  
5 required to remit and does remit the tax imposed by the  
6 Retailers' Occupation Tax Act, with respect to the sale of the  
7 same property.

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

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

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

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

4 1. The name of the seller;

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

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

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

15 5. The amount of tax due;

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

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

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

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

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

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

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

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

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

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

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

1 such tax liability is incurred begins on or after January 1,  
2 1989, and prior to January 1, 1996, each payment shall be in an  
3 amount equal to 22.5% of the taxpayer's actual liability for  
4 the month or 25% of the taxpayer's liability for the same  
5 calendar month of the preceding year or 100% of the taxpayer's  
6 actual liability for the quarter monthly reporting period. The  
7 amount of such quarter monthly payments shall be credited  
8 against the final tax liability of the taxpayer's return for  
9 that month. Before October 1, 2000, once applicable, the  
10 requirement of the making of quarter monthly payments to the  
11 Department shall continue until such taxpayer's average  
12 monthly liability to the Department during the preceding 4  
13 complete calendar quarters (excluding the month of highest  
14 liability and the month of lowest liability) is less than  
15 \$9,000, or until such taxpayer's average monthly liability to  
16 the Department as computed for each calendar quarter of the 4  
17 preceding complete calendar quarter period is less than  
18 \$10,000. However, if a taxpayer can show the Department that a  
19 substantial change in the taxpayer's business has occurred  
20 which causes the taxpayer to anticipate that his average  
21 monthly tax liability for the reasonably foreseeable future  
22 will fall below the \$10,000 threshold stated above, then such  
23 taxpayer may petition the Department for change in such  
24 taxpayer's reporting status. On and after October 1, 2000, once  
25 applicable, the requirement of the making of quarter monthly  
26 payments to the Department shall continue until such taxpayer's



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

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

1 liable for penalties and interest on such difference.

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

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

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

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

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

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

26 The transaction reporting return in the case of motor

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

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

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

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

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

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

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

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

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

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

26 Any retailer filing a return under this Section shall also



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

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

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

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

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

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

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

18 Beginning August 1, 2000, each month the Department shall  
19 pay into the State and Local Sales Tax Reform Fund 100% of the  
20 net revenue realized for the preceding month from the 1.25%  
21 rate on the selling price of motor fuel and gasohol. Beginning  
22 September 1, 2010, each month the Department shall pay into the  
23 State and Local Sales Tax Reform Fund 100% of the net revenue  
24 realized for the preceding month from the 1.25% rate on the  
25 selling price of sales tax holiday items.

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

1 pay into the Local Government Tax Fund 16% of the net revenue  
2 realized for the preceding month from the 6.25% general rate on  
3 the selling price of tangible personal property which is  
4 purchased outside Illinois at retail from a retailer and which  
5 is titled or registered by an agency of this State's  
6 government.

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

14 Beginning July 1, 2011, each month the Department shall pay  
15 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue  
16 realized for the preceding month from the 6.25% general rate on  
17 the selling price of sorbents used in Illinois in the process  
18 of sorbent injection as used to comply with the Environmental  
19 Protection Act or the federal Clean Air Act, but the total  
20 payment into the Clean Air Act (CAA) Permit Fund under this Act  
21 and the Retailers' Occupation Tax Act shall not exceed  
22 \$2,000,000 in any fiscal year.

23 Beginning July 1, 2013, each month the Department shall pay  
24 into the Underground Storage Tank Fund from the proceeds  
25 collected under this Act, the Service Use Tax Act, the Service  
26 Occupation Tax Act, and the Retailers' Occupation Tax Act an

1 amount equal to the average monthly deficit in the Underground  
2 Storage Tank Fund during the prior year, as certified annually  
3 by the Illinois Environmental Protection Agency, but the total  
4 payment into the Underground Storage Tank Fund under this Act,  
5 the Service Use Tax Act, the Service Occupation Tax Act, and  
6 the Retailers' Occupation Tax Act shall not exceed \$18,000,000  
7 in any State fiscal year. As used in this paragraph, the  
8 "average monthly deficit" shall be equal to the difference  
9 between the average monthly claims for payment by the fund and  
10 the average monthly revenues deposited into the fund, excluding  
11 payments made pursuant to this paragraph.

12 Beginning July 1, 2015, of the remainder of the moneys  
13 received by the Department under this Act, the Service Use Tax  
14 Act, the Service Occupation Tax Act, and the Retailers'  
15 Occupation Tax Act, each month the Department shall deposit  
16 \$500,000 into the State Crime Laboratory Fund.

17 Of the remainder of the moneys received by the Department  
18 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
19 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
20 and after July 1, 1989, 3.8% thereof shall be paid into the  
21 Build Illinois Fund; provided, however, that if in any fiscal  
22 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
23 may be, of the moneys received by the Department and required  
24 to be paid into the Build Illinois Fund pursuant to Section 3  
25 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
26 Act, Section 9 of the Service Use Tax Act, and Section 9 of the

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

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

1 pursuant to this Act and required to be deposited into the  
 2 Build Illinois Fund are subject to the pledge, claim and charge  
 3 set forth in Section 12 of the Build Illinois Bond Act.

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

16	Fiscal Year	Total Deposit
17	1993	\$0
18	1994	53,000,000
19	1995	58,000,000
20	1996	61,000,000
21	1997	64,000,000
22	1998	68,000,000
23	1999	71,000,000
24	2000	75,000,000
25	2001	80,000,000
26	2002	93,000,000

1	2003	99,000,000
2	2004	103,000,000
3	2005	108,000,000
4	2006	113,000,000
5	2007	119,000,000
6	2008	126,000,000
7	2009	132,000,000
8	2010	139,000,000
9	2011	146,000,000
10	2012	153,000,000
11	2013	161,000,000
12	2014	170,000,000
13	2015	179,000,000
14	2016	189,000,000
15	2017	199,000,000
16	2018	210,000,000
17	2019	221,000,000
18	2020	233,000,000
19	2021	246,000,000
20	2022	260,000,000
21	2023	275,000,000
22	2024	275,000,000
23	2025	275,000,000
24	2026	279,000,000
25	2027	292,000,000
26	2028	307,000,000



1	2029	322,000,000
2	2030	338,000,000
3	2031	350,000,000
4	2032	350,000,000

5 and

6 each fiscal year

7 thereafter that bonds

8 are outstanding under

9 Section 13.2 of the

10 Metropolitan Pier and

11 Exposition Authority Act,

12 but not after fiscal year 2060.

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

26 Subject to payment of amounts into the Build Illinois Fund

1 and the McCormick Place Expansion Project Fund pursuant to the  
2 preceding paragraphs or in any amendments thereto hereafter  
3 enacted, beginning July 1, 1993 and ending on September 30,  
4 2013, the Department shall each month pay into the Illinois Tax  
5 Increment Fund 0.27% of 80% of the net revenue realized for the  
6 preceding month from the 6.25% general rate on the selling  
7 price of tangible personal property.

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

21 Subject to payment of amounts into the Build Illinois Fund,  
22 the McCormick Place Expansion Project Fund, the Illinois Tax  
23 Increment Fund, and the Energy Infrastructure Fund pursuant to  
24 the preceding paragraphs or in any amendments to this Section  
25 hereafter enacted, beginning on the first day of the first  
26 calendar month to occur on or after the effective date of this

1 amendatory Act of the 98th General Assembly, each month, from  
2 the collections made under Section 9 of the Use Tax Act,  
3 Section 9 of the Service Use Tax Act, Section 9 of the Service  
4 Occupation Tax Act, and Section 3 of the Retailers' Occupation  
5 Tax Act, the Department shall pay into the Tax Compliance and  
6 Administration Fund, to be used, subject to appropriation, to  
7 fund additional auditors and compliance personnel at the  
8 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
9 the cash receipts collected during the preceding fiscal year by  
10 the Audit Bureau of the Department under the Use Tax Act, the  
11 Service Use Tax Act, the Service Occupation Tax Act, the  
12 Retailers' Occupation Tax Act, and associated local occupation  
13 and use taxes administered by the Department.

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

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

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

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

12 (Source: P.A. 97-95, eff. 7-12-11; 97-333, eff. 8-12-11; 98-24,  
13 eff. 6-19-13; 98-109, eff. 7-25-13; 98-496, eff. 1-1-14;  
14 98-756, eff. 7-16-14; 98-1098, eff. 8-26-14.)

15 Section 10. The Service Use Tax Act is amended by changing  
16 Section 9 as follows:

17 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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

1 serviceman for expenses incurred in collecting the tax, keeping  
2 records, preparing and filing returns, remitting the tax and  
3 supplying data to the Department on request. The Department may  
4 disallow the discount for servicemen whose certificate of  
5 registration is revoked at the time the return is filed, but  
6 only if the Department's decision to revoke the certificate of  
7 registration has become final. A serviceman need not remit that  
8 part of any tax collected by him to the extent that he is  
9 required to pay and does pay the tax imposed by the Service  
10 Occupation Tax Act with respect to his sale of service  
11 involving the incidental transfer by him of the same property.

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

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

- 26 1. The name of the seller;

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

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

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

9           5. The amount of tax due;

10          5-5. The signature of the taxpayer; and

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

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

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

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

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

25 Notwithstanding any other provision in this Act concerning  
26 the time within which a serviceman may file his return, in the



1 case of any serviceman who ceases to engage in a kind of  
2 business which makes him responsible for filing returns under  
3 this Act, such serviceman shall file a final return under this  
4 Act with the Department not more than 1 month after  
5 discontinuing such business.

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

23 Any serviceman filing a return hereunder shall also include  
24 the total tax upon the selling price of tangible personal  
25 property purchased for use by him as an incident to a sale of  
26 service, and such serviceman shall remit the amount of such tax

1 to the Department when filing such return.

2 If experience indicates such action to be practicable, the  
3 Department may prescribe and furnish a combination or joint  
4 return which will enable servicemen, who are required to file  
5 returns hereunder and also under the Service Occupation Tax  
6 Act, to furnish all the return information required by both  
7 Acts on the one form.

8 Where the serviceman has more than one business registered  
9 with the Department under separate registration hereunder,  
10 such serviceman shall not file each return that is due as a  
11 single return covering all such registered businesses, but  
12 shall file separate returns for each such registered business.

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

23 Beginning January 1, 1990, each month the Department shall  
24 pay into the State and Local Sales Tax Reform Fund 20% of the  
25 net revenue realized for the preceding month from the 6.25%  
26 general rate on transfers of tangible personal property, other

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

4 Beginning August 1, 2000, each month the Department shall  
5 pay into the State and Local Sales Tax Reform Fund 100% 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.

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

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

1 average monthly claims for payment by the fund and the average  
2 monthly revenues deposited into the fund, excluding payments  
3 made pursuant to this paragraph.

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

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

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

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

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

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

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

1	2010	139,000,000
2	2011	146,000,000
3	2012	153,000,000
4	2013	161,000,000
5	2014	170,000,000
6	2015	179,000,000
7	2016	189,000,000
8	2017	199,000,000
9	2018	210,000,000
10	2019	221,000,000
11	2020	233,000,000
12	2021	246,000,000
13	2022	260,000,000
14	2023	275,000,000
15	2024	275,000,000
16	2025	275,000,000
17	2026	279,000,000
18	2027	292,000,000
19	2028	307,000,000
20	2029	322,000,000
21	2030	338,000,000
22	2031	350,000,000
23	2032	350,000,000
24	and	
25	each fiscal year	
26	thereafter that bonds	



1           are outstanding under  
2           Section 13.2 of the  
3           Metropolitan Pier and  
4           Exposition Authority Act,  
5       but not after fiscal year 2060.

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

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

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

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

1 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
2 the cash receipts collected during the preceding fiscal year by  
3 the Audit Bureau of the Department under the Use Tax Act, the  
4 Service Use Tax Act, the Service Occupation Tax Act, the  
5 Retailers' Occupation Tax Act, and associated local occupation  
6 and use taxes administered by the Department.

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

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

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

25 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
26 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14;

1 98-1098, eff. 8-26-14.)

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

4 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

5 Sec. 9. Each serviceman required or authorized to collect  
6 the tax herein imposed shall pay to the Department the amount  
7 of such tax at the time when he is required to file his return  
8 for the period during which such tax was collectible, less a  
9 discount of 2.1% prior to January 1, 1990, and 1.75% on and  
10 after January 1, 1990, or \$5 per calendar year, whichever is  
11 greater, which is allowed to reimburse the serviceman for  
12 expenses incurred in collecting the tax, keeping records,  
13 preparing and filing returns, remitting the tax and supplying  
14 data to the Department on request. The Department may disallow  
15 the discount for servicemen whose certificate of registration  
16 is revoked at the time the return is filed, but only if the  
17 Department's decision to revoke the certificate of  
18 registration has become final.

19 Where such tangible personal property is sold under a  
20 conditional sales contract, or under any other form of sale  
21 wherein the payment of the principal sum, or a part thereof, is  
22 extended beyond the close of the period for which the return is  
23 filed, the serviceman, in collecting the tax may collect, for  
24 each tax return period, only the tax applicable to the part of

1 the selling price actually received during such tax return  
2 period.

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

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

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

1           5-5. The signature of the taxpayer; and

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

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

8           Prior to October 1, 2003, and on and after September 1,  
9           2004 a serviceman may accept a Manufacturer's Purchase Credit  
10          certification from a purchaser in satisfaction of Service Use  
11          Tax as provided in Section 3-70 of the Service Use Tax Act if  
12          the purchaser provides the appropriate documentation as  
13          required by Section 3-70 of the Service Use Tax Act. A  
14          Manufacturer's Purchase Credit certification, accepted prior  
15          to October 1, 2003 or on or after September 1, 2004 by a  
16          serviceman as provided in Section 3-70 of the Service Use Tax  
17          Act, may be used by that serviceman to satisfy Service  
18          Occupation Tax liability in the amount claimed in the  
19          certification, not to exceed 6.25% of the receipts subject to  
20          tax from a qualifying purchase. A Manufacturer's Purchase  
21          Credit reported on any original or amended return filed under  
22          this Act after October 20, 2003 for reporting periods prior to  
23          September 1, 2004 shall be disallowed. Manufacturer's Purchase  
24          Credit reported on annual returns due on or after January 1,  
25          2005 will be disallowed for periods prior to September 1, 2004.  
26          No Manufacturer's Purchase Credit may be used after September

1 30, 2003 through August 31, 2004 to satisfy any tax liability  
2 imposed under this Act, including any audit liability.

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

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

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

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

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

26           Before August 1 of each year beginning in 1993, the



1 Department shall notify all taxpayers required to make payments  
2 by electronic funds transfer. All taxpayers required to make  
3 payments by electronic funds transfer shall make those payments  
4 for a minimum of one year beginning on October 1.

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

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

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

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

1 amount of the tax to be deducted shall previously have been  
2 remitted to the Department by such serviceman. If the  
3 serviceman shall not previously have remitted the amount of  
4 such tax to the Department, he shall be entitled to no  
5 deduction hereunder upon refunding such tax to the purchaser.

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

13 Where the serviceman has more than one business registered  
14 with the Department under separate registrations hereunder,  
15 such serviceman shall file separate returns for each registered  
16 business.

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

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

1 pay into the County and Mass Transit District Fund 4% of the  
2 revenue realized for the preceding month from the 6.25% general  
3 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.

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

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

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

23 Beginning July 1, 2013, each month the Department shall pay  
24 into the Underground Storage Tank Fund from the proceeds  
25 collected under this Act, the Use Tax Act, the Service Use Tax  
26 Act, and the Retailers' Occupation Tax Act an amount equal to

1 the average monthly deficit in the Underground Storage Tank  
2 Fund during the prior year, as certified annually by the  
3 Illinois Environmental Protection Agency, but the total  
4 payment into the Underground Storage Tank Fund under this Act,  
5 the Use Tax Act, the Service Use Tax Act, and the Retailers'  
6 Occupation Tax Act shall not exceed \$18,000,000 in any State  
7 fiscal year. As used in this paragraph, the "average monthly  
8 deficit" shall be equal to the difference between the average  
9 monthly claims for payment by the fund and the average monthly  
10 revenues deposited into the fund, excluding payments made  
11 pursuant to this paragraph.

12 Beginning July 1, 2015, of the remainder of the moneys  
13 received by the Department under the Use Tax Act, the Service  
14 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,  
15 each month the Department shall deposit \$500,000 into the State  
16 Crime Laboratory Fund.

17 Of the remainder of the moneys received by the Department  
18 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
19 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
20 and after July 1, 1989, 3.8% thereof shall be paid into the  
21 Build Illinois Fund; provided, however, that if in any fiscal  
22 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
23 may be, of the moneys received by the Department and required  
24 to be paid into the Build Illinois Fund pursuant to Section 3  
25 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax  
26 Act, Section 9 of the Service Use Tax Act, and Section 9 of the

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

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

1 pursuant to this Act and required to be deposited into the  
 2 Build Illinois Fund are subject to the pledge, claim and charge  
 3 set forth in Section 12 of the Build Illinois Bond Act.

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

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

1	2002	93,000,000
2	2003	99,000,000
3	2004	103,000,000
4	2005	108,000,000
5	2006	113,000,000
6	2007	119,000,000
7	2008	126,000,000
8	2009	132,000,000
9	2010	139,000,000
10	2011	146,000,000
11	2012	153,000,000
12	2013	161,000,000
13	2014	170,000,000
14	2015	179,000,000
15	2016	189,000,000
16	2017	199,000,000
17	2018	210,000,000
18	2019	221,000,000
19	2020	233,000,000
20	2021	246,000,000
21	2022	260,000,000
22	2023	275,000,000
23	2024	275,000,000
24	2025	275,000,000
25	2026	279,000,000
26	2027	292,000,000



1	2028	307,000,000
2	2029	322,000,000
3	2030	338,000,000
4	2031	350,000,000
5	2032	350,000,000

6 and

7 each fiscal year

8 thereafter that bonds

9 are outstanding under

10 Section 13.2 of the

11 Metropolitan Pier and

12 Exposition Authority Act,

13 but not after fiscal year 2060.

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

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

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 with the receipt of the first report of  
13          taxes paid by an eligible business and continuing for a 25-year  
14          period, the Department shall each month pay into the Energy  
15          Infrastructure Fund 80% of the net revenue realized from the  
16          6.25% general rate on the selling price of Illinois-mined coal  
17          that was sold to an eligible business. For purposes of this  
18          paragraph, the term "eligible business" means a new electric  
19          generating facility certified pursuant to Section 605-332 of  
20          the Department of Commerce and Economic Opportunity Law of the  
21          Civil Administrative Code of Illinois.

22          Subject to payment of amounts into the Build Illinois Fund,  
23          the McCormick Place Expansion Project Fund, the Illinois Tax  
24          Increment Fund, and the Energy Infrastructure Fund pursuant to  
25          the preceding paragraphs or in any amendments to this Section  
26          hereafter enacted, beginning on the first day of the first

1 calendar month to occur on or after the effective date of this  
2 amendatory Act of the 98th General Assembly, each month, from  
3 the collections made under Section 9 of the Use Tax Act,  
4 Section 9 of the Service Use Tax Act, Section 9 of the Service  
5 Occupation Tax Act, and Section 3 of the Retailers' Occupation  
6 Tax Act, the Department shall pay into the Tax Compliance and  
7 Administration Fund, to be used, subject to appropriation, to  
8 fund additional auditors and compliance personnel at the  
9 Department of Revenue, an amount equal to 1/12 of 5% of 80% of  
10 the cash receipts collected during the preceding fiscal year by  
11 the Audit Bureau of the Department under the Use Tax Act, the  
12 Service Use Tax Act, the Service Occupation Tax Act, the  
13 Retailers' Occupation Tax Act, and associated local occupation  
14 and use taxes administered by the Department.

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

22 The Department may, upon separate written notice to a  
23 taxpayer, require the taxpayer to prepare and file with the  
24 Department on a form prescribed by the Department within not  
25 less than 60 days after receipt of the notice an annual  
26 information return for the tax year specified in the notice.

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

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

22 (i) Until January 1, 1994, the taxpayer shall be liable  
23 for a penalty equal to 1/6 of 1% of the tax due from such  
24 taxpayer under this Act during the period to be covered by  
25 the annual return for each month or fraction of a month  
26 until such return is filed as required, the penalty to be

1           assessed and collected in the same manner as any other  
2           penalty provided for in this Act.

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

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

14          The foregoing portion of this Section concerning the filing  
15          of an annual information return shall not apply to a serviceman  
16          who is not required to file an income tax return with the  
17          United States Government.

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

25          Net revenue realized for a month shall be the revenue  
26          collected by the State pursuant to this Act, less the amount

1 paid out during that month as refunds to taxpayers for  
2 overpayment of liability.

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

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

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

16 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

22 1. The name of the seller;

23 2. His residence address and the address of his  
24 principal place of business and the address of the

1 principal place of business (if that is a different  
2 address) from which he engages in the business of selling  
3 tangible personal property at retail in this State;

4 3. Total amount of receipts received by him during the  
5 preceding calendar month or quarter, as the case may be,  
6 from sales of tangible personal property, and from services  
7 furnished, by him during such preceding calendar month or  
8 quarter;

9 4. Total amount received by him during the preceding  
10 calendar month or quarter on charge and time sales of  
11 tangible personal property, and from services furnished,  
12 by him prior to the month or quarter for which the return  
13 is filed;

14 5. Deductions allowed by law;

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

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

20 8. The amount of tax due;

21 9. The signature of the taxpayer; and

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

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

1 due on the return shall be deemed assessed.

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

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

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 the business of selling tangible  
10 personal property at retail in this State;

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

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

18 5. The amount of tax due; and

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

21 Beginning on October 1, 2003, any person who is not a  
22 licensed distributor, importing distributor, or manufacturer,  
23 as defined in the Liquor Control Act of 1934, but is engaged in  
24 the business of selling, at retail, alcoholic liquor shall file  
25 a statement with the Department of Revenue, in a format and at  
26 a time prescribed by the Department, showing the total amount

1 paid for alcoholic liquor purchased during the preceding month  
2 and such other information as is reasonably required by the  
3 Department. The Department may adopt rules to require that this  
4 statement be filed in an electronic or telephonic format. Such  
5 rules may provide for exceptions from the filing requirements  
6 of this paragraph. For the purposes of this paragraph, the term  
7 "alcoholic liquor" shall have the meaning prescribed in the  
8 Liquor Control Act of 1934.

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

1 The distributor, importing distributor, or manufacturer shall  
2 notify the retailer as to the method by which the distributor,  
3 importing distributor, or manufacturer will provide the sales  
4 information. If the retailer is unable to receive the sales  
5 information by electronic means, the distributor, importing  
6 distributor, or manufacturer shall furnish the sales  
7 information by personal delivery or by mail. For purposes of  
8 this paragraph, the term "electronic means" includes, but is  
9 not limited to, the use of a secure Internet website, e-mail,  
10 or facsimile.

11 If a total amount of less than \$1 is payable, refundable or  
12 creditable, such amount shall be disregarded if it is less than  
13 50 cents and shall be increased to \$1 if it is 50 cents or more.

14 Beginning October 1, 1993, a taxpayer who has an average  
15 monthly tax liability of \$150,000 or more shall make all  
16 payments required by rules of the Department by electronic  
17 funds transfer. Beginning October 1, 1994, a taxpayer who has  
18 an average monthly tax liability of \$100,000 or more shall make  
19 all payments required by rules of the Department by electronic  
20 funds transfer. Beginning October 1, 1995, a taxpayer who has  
21 an average monthly tax liability of \$50,000 or more shall make  
22 all payments required by rules of the Department by electronic  
23 funds transfer. Beginning October 1, 2000, a taxpayer who has  
24 an annual tax liability of \$200,000 or more shall make all  
25 payments required by rules of the Department by electronic  
26 funds transfer. The term "annual tax liability" shall be the

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

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

18 Any taxpayer not required to make payments by electronic  
19 funds transfer may make payments by electronic funds transfer  
20 with the permission of the Department.

21 All taxpayers required to make payment by electronic funds  
22 transfer and any taxpayers authorized to voluntarily make  
23 payments by electronic funds transfer shall make those payments  
24 in the manner authorized by the Department.

25 The Department shall adopt such rules as are necessary to  
26 effectuate a program of electronic funds transfer and the

1 requirements of this Section.

2 Any amount which is required to be shown or reported on any  
3 return or other document under this Act shall, if such amount  
4 is not a whole-dollar amount, be increased to the nearest  
5 whole-dollar amount in any case where the fractional part of a  
6 dollar is 50 cents or more, and decreased to the nearest  
7 whole-dollar amount where the fractional part of a dollar is  
8 less than 50 cents.

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

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

26 Such quarter annual and annual returns, as to form and

1 substance, shall be subject to the same requirements as monthly  
2 returns.

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

10 Where the same person has more than one business registered  
11 with the Department under separate registrations under this  
12 Act, such person may not file each return that is due as a  
13 single return covering all such registered businesses, but  
14 shall file separate returns for each such registered business.

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

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

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

20 The transaction reporting return, in the case of motor  
21 vehicles or trailers that are required to be registered with an  
22 agency of this State, shall be the same document as the Uniform  
23 Invoice referred to in Section 5-402 of The Illinois Vehicle  
24 Code and must show the name and address of the seller; the name  
25 and address of the purchaser; the amount of the selling price  
26 including the amount allowed by the retailer for traded-in

1 property, if any; the amount allowed by the retailer for the  
2 traded-in tangible personal property, if any, to the extent to  
3 which Section 1 of this Act allows an exemption for the value  
4 of traded-in property; the balance payable after deducting such  
5 trade-in allowance from the total selling price; the amount of  
6 tax due from the retailer with respect to such transaction; the  
7 amount of tax collected from the purchaser by the retailer on  
8 such transaction (or satisfactory evidence that such tax is not  
9 due in that particular instance, if that is claimed to be the  
10 fact); the place and date of the sale; a sufficient  
11 identification of the property sold; such other information as  
12 is required in Section 5-402 of The Illinois Vehicle Code, and  
13 such other information as the Department may reasonably  
14 require.

15 The transaction reporting return in the case of watercraft  
16 or aircraft must show the name and address of the seller; the  
17 name and address of the purchaser; the amount of the selling  
18 price including the amount allowed by the retailer for  
19 traded-in property, if any; the amount allowed by the retailer  
20 for the traded-in tangible personal property, if any, to the  
21 extent to which Section 1 of this Act allows an exemption for  
22 the value of traded-in property; the balance payable after  
23 deducting such trade-in allowance from the total selling price;  
24 the amount of tax due from the retailer with respect to such  
25 transaction; the amount of tax collected from the purchaser by  
26 the retailer on such transaction (or satisfactory evidence that



1 such tax is not due in that particular instance, if that is  
2 claimed to be the fact); the place and date of the sale, a  
3 sufficient identification of the property sold, and such other  
4 information as the Department may reasonably require.

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

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

1 required) in support of such purchaser's application for an  
2 Illinois certificate or other evidence of title or registration  
3 to such tangible personal property.

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

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

1 the tax directly to the Department, he shall pay the tax in the  
2 same amount and in the same form in which it would be remitted  
3 if the tax had been remitted to the Department by the retailer.

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

12 Where the seller is a corporation, the return filed on  
13 behalf of such corporation shall be signed by the president,  
14 vice-president, secretary or treasurer or by the properly  
15 accredited agent of such corporation.

16 Where the seller is a limited liability company, the return  
17 filed on behalf of the limited liability company shall be  
18 signed by a manager, member, or properly accredited agent of  
19 the limited liability company.

20 Except as provided in this Section, the retailer filing the  
21 return under this Section shall, at the time of filing such  
22 return, pay to the Department the amount of tax imposed by this  
23 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%  
24 on and after January 1, 1990, or \$5 per calendar year,  
25 whichever is greater, which is allowed to reimburse the  
26 retailer for the expenses incurred in keeping records,

1 preparing and filing returns, remitting the tax and supplying  
2 data to the Department on request. Any prepayment made pursuant  
3 to Section 2d of this Act shall be included in the amount on  
4 which such 2.1% or 1.75% discount is computed. In the case of  
5 retailers who report and pay the tax on a transaction by  
6 transaction basis, as provided in this Section, such discount  
7 shall be taken with each such tax remittance instead of when  
8 such retailer files his periodic return. The Department may  
9 disallow the discount for retailers whose certificate of  
10 registration is revoked at the time the return is filed, but  
11 only if the Department's decision to revoke the certificate of  
12 registration has become final.

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

1 liability for prepaid sales tax to be remitted in accordance  
2 with Section 2d of this Act, was \$20,000 or more during the  
3 preceding 4 complete calendar quarters, he shall file a return  
4 with the Department each month by the 20th day of the month  
5 next following the month during which such tax liability is  
6 incurred and shall make payment to the Department on or before  
7 the 7th, 15th, 22nd and last day of the month during which such  
8 liability is incurred. If the month during which such tax  
9 liability is incurred began prior to January 1, 1985, each  
10 payment shall be in an amount equal to 1/4 of the taxpayer's  
11 actual liability for the month or an amount set by the  
12 Department not to exceed 1/4 of the average monthly liability  
13 of the taxpayer to the Department for the preceding 4 complete  
14 calendar quarters (excluding the month of highest liability and  
15 the month of lowest liability in such 4 quarter period). If the  
16 month during which such tax liability is incurred begins on or  
17 after January 1, 1985 and prior to January 1, 1987, each  
18 payment shall be in an amount equal to 22.5% of the taxpayer's  
19 actual liability for the month or 27.5% of the taxpayer's  
20 liability for the same calendar month of the preceding year. If  
21 the month during which such tax liability is incurred begins on  
22 or after January 1, 1987 and prior to January 1, 1988, each  
23 payment shall be in an amount equal to 22.5% of the taxpayer's  
24 actual liability for the month or 26.25% of the taxpayer's  
25 liability for the same calendar month of the preceding year. If  
26 the month during which such tax liability is incurred begins on

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

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

1 difference between the minimum amount due as a payment and the  
2 amount of such quarter monthly payment actually and timely  
3 paid, except insofar as the taxpayer has previously made  
4 payments for that month to the Department in excess of the  
5 minimum payments previously due as provided in this Section.  
6 The Department shall make reasonable rules and regulations to  
7 govern the quarter monthly payment amount and quarter monthly  
8 payment dates for taxpayers who file on other than a calendar  
9 monthly basis.

10 The provisions of this paragraph apply before October 1,  
11 2001. Without regard to whether a taxpayer is required to make  
12 quarter monthly payments as specified above, any taxpayer who  
13 is required by Section 2d of this Act to collect and remit  
14 prepaid taxes and has collected prepaid taxes which average in  
15 excess of \$25,000 per month during the preceding 2 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 such liability is incurred. If the month  
20 during which such tax liability is incurred began prior to the  
21 effective date of this amendatory Act of 1985, each payment  
22 shall be in an amount not less than 22.5% of the taxpayer's  
23 actual liability under Section 2d. If the month during which  
24 such tax liability is incurred begins on or after January 1,  
25 1986, each payment shall be in an amount equal to 22.5% of the  
26 taxpayer's actual liability for the month or 27.5% of the



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

20 The provisions of this paragraph apply on and after October  
21 1, 2001. Without regard to whether a taxpayer is required to  
22 make quarter monthly payments as specified above, any taxpayer  
23 who is required by Section 2d of this Act to collect and remit  
24 prepaid taxes and has collected prepaid taxes that average in  
25 excess of \$20,000 per month during the preceding 4 complete  
26 calendar quarters shall file a return with the Department as

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

24 If any payment provided for in this Section exceeds the  
25 taxpayer's liabilities under this Act, the Use Tax Act, the  
26 Service Occupation Tax Act and the Service Use Tax Act, as

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

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

25 Beginning January 1, 1990, each month the Department shall  
26 pay into the Local Government Tax Fund, a special fund in the

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

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

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

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

26 Beginning August 1, 2000, each month the Department shall

1 pay into the Local Government Tax Fund 80% of the net revenue  
2 realized for the preceding month from the 1.25% rate on the  
3 selling price of motor fuel and gasohol. Beginning September 1,  
4 2010, each month the Department shall pay into the Local  
5 Government Tax Fund 80% of the net revenue realized for the  
6 preceding month from the 1.25% rate on the selling price of  
7 sales tax holiday items.

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

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

24 Beginning July 1, 2013, each month the Department shall pay  
25 into the Underground Storage Tank Fund from the proceeds  
26 collected under this Act, the Use Tax Act, the Service Use Tax

1 Act, and the Service Occupation Tax Act an amount equal to the  
2 average monthly deficit in the Underground Storage Tank Fund  
3 during the prior year, as certified annually by the Illinois  
4 Environmental Protection Agency, but the total payment into the  
5 Underground Storage Tank Fund under this Act, the Use Tax Act,  
6 the Service Use Tax Act, and the Service Occupation Tax Act  
7 shall not exceed \$18,000,000 in any State fiscal year. As used  
8 in this paragraph, the "average monthly deficit" shall be equal  
9 to the difference between the average monthly claims for  
10 payment by the fund and the average monthly revenues deposited  
11 into the fund, excluding payments made pursuant to this  
12 paragraph.

13 Beginning July 1, 2015, of the remainder of the moneys  
14 received by the Department under the Use Tax Act, the Service  
15 Use Tax Act, the Service Occupation Tax Act, and this Act, each  
16 month the Department shall deposit \$500,000 into the State  
17 Crime Laboratory Fund.

18 Of the remainder of the moneys received by the Department  
19 pursuant to this Act, (a) 1.75% thereof shall be paid into the  
20 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on  
21 and after July 1, 1989, 3.8% thereof shall be paid into the  
22 Build Illinois Fund; provided, however, that if in any fiscal  
23 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case  
24 may be, of the moneys received by the Department and required  
25 to be paid into the Build Illinois Fund pursuant to this Act,  
26 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax

1 Act, and Section 9 of the Service Occupation Tax Act, such Acts  
2 being hereinafter called the "Tax Acts" and such aggregate of  
3 2.2% or 3.8%, as the case may be, of moneys being hereinafter  
4 called the "Tax Act Amount", and (2) the amount transferred to  
5 the Build Illinois Fund from the State and Local Sales Tax  
6 Reform Fund shall be less than the Annual Specified Amount (as  
7 hereinafter defined), an amount equal to the difference shall  
8 be immediately paid into the Build Illinois Fund from other  
9 moneys received by the Department pursuant to the Tax Acts; the  
10 "Annual Specified Amount" means the amounts specified below for  
11 fiscal years 1986 through 1993:

12	Fiscal Year	Annual Specified Amount
13	1986	\$54,800,000
14	1987	\$76,650,000
15	1988	\$80,480,000
16	1989	\$88,510,000
17	1990	\$115,330,000
18	1991	\$145,470,000
19	1992	\$182,730,000
20	1993	\$206,520,000;

21 and means the Certified Annual Debt Service Requirement (as  
22 defined in Section 13 of the Build Illinois Bond Act) or the  
23 Tax Act Amount, whichever is greater, for fiscal year 1994 and  
24 each fiscal year thereafter; and further provided, that if on  
25 the last business day of any month the sum of (1) the Tax Act  
26 Amount required to be deposited into the Build Illinois Bond

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



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

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

20                   and

21                    each fiscal year

22                   thereafter that bonds

23                   are outstanding under

24                    Section 13.2 of the

25                    Metropolitan Pier and

26                    Exposition Authority Act,

1 but not after fiscal year 2060.

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

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

23 Subject to payment of amounts into the Build Illinois Fund  
24 and the McCormick Place Expansion Project Fund pursuant to the  
25 preceding paragraphs or in any amendments thereto hereafter  
26 enacted, beginning with the receipt of the first report of

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

8 (Source: P.A. 97-95, eff. 7-12-11; 97-333, eff. 8-12-11; 98-24,  
9 eff. 6-19-13; 98-109, eff. 7-25-13; 98-496, eff. 1-1-14;  
10 98-756, eff. 7-16-14; 98-1098, eff. 8-26-14.)

11 Section 99. Effective date. This Act takes effect upon  
12 becoming law.