



Sen. Pamela J. Althoff

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1 AMENDMENT TO SENATE BILL 1041

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1041 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Use Tax Act is amended by changing Sections  
5 2, 3-45, 6, 8, and 9 and by adding Section 3-67 as follows:

6 (35 ILCS 105/2) (from Ch. 120, par. 439.2)

7 Sec. 2. Definitions.

8 "Use" means the exercise by any person of any right or  
9 power over tangible personal property incident to the ownership  
10 of that property, except that it does not include the sale of  
11 such property in any form as tangible personal property in the  
12 regular course of business to the extent that such property is  
13 not first subjected to a use for which it was purchased, and  
14 does not include the use of such property by its owner for  
15 demonstration purposes: Provided that the property purchased  
16 is deemed to be purchased for the purpose of resale, despite

1 first being used, to the extent to which it is resold as an  
2 ingredient of an intentionally produced product or by-product  
3 of manufacturing. "Use" does not mean the demonstration use or  
4 interim use of tangible personal property by a retailer before  
5 he sells that tangible personal property. For watercraft or  
6 aircraft, if the period of demonstration use or interim use by  
7 the retailer exceeds 18 months, the retailer shall pay on the  
8 retailers' original cost price the tax imposed by this Act, and  
9 no credit for that tax is permitted if the watercraft or  
10 aircraft is subsequently sold by the retailer. "Use" does not  
11 mean the physical incorporation of tangible personal property,  
12 to the extent not first subjected to a use for which it was  
13 purchased, as an ingredient or constituent, into other tangible  
14 personal property (a) which is sold in the regular course of  
15 business or (b) which the person incorporating such ingredient  
16 or constituent therein has undertaken at the time of such  
17 purchase to cause to be transported in interstate commerce to  
18 destinations outside the State of Illinois: Provided that the  
19 property purchased is deemed to be purchased for the purpose of  
20 resale, despite first being used, to the extent to which it is  
21 resold as an ingredient of an intentionally produced product or  
22 by-product of manufacturing.

23 "Watercraft" means a Class 2, Class 3, or Class 4  
24 watercraft as defined in Section 3-2 of the Boat Registration  
25 and Safety Act, a personal watercraft, or any boat equipped  
26 with an inboard motor.

1           "Purchase at retail" means the acquisition of the ownership  
2 of or title to tangible personal property through a sale at  
3 retail.

4           "Purchaser" means anyone who, through a sale at retail,  
5 acquires the ownership of tangible personal property for a  
6 valuable consideration.

7           "Sale at retail" means any transfer of the ownership of or  
8 title to tangible personal property to a purchaser, for the  
9 purpose of use, and not for the purpose of resale in any form  
10 as tangible personal property to the extent not first subjected  
11 to a use for which it was purchased, for a valuable  
12 consideration: Provided that the property purchased is deemed  
13 to be purchased for the purpose of resale, despite first being  
14 used, to the extent to which it is resold as an ingredient of  
15 an intentionally produced product or by-product of  
16 manufacturing. For this purpose, slag produced as an incident  
17 to manufacturing pig iron or steel and sold is considered to be  
18 an intentionally produced by-product of manufacturing. "Sale  
19 at retail" includes any such transfer made for resale unless  
20 made in compliance with Section 2c of the Retailers' Occupation  
21 Tax Act, as incorporated by reference into Section 12 of this  
22 Act. Transactions whereby the possession of the property is  
23 transferred but the seller retains the title as security for  
24 payment of the selling price are sales.

25           "Sale at retail" shall also be construed to include any  
26 Illinois florist's sales transaction in which the purchase

1 order is received in Illinois by a florist and the sale is for  
2 use or consumption, but the Illinois florist has a florist in  
3 another state deliver the property to the purchaser or the  
4 purchaser's donee in such other state.

5 Nonreusable tangible personal property that is used by  
6 persons engaged in the business of operating a restaurant,  
7 cafeteria, or drive-in is a sale for resale when it is  
8 transferred to customers in the ordinary course of business as  
9 part of the sale of food or beverages and is used to deliver,  
10 package, or consume food or beverages, regardless of where  
11 consumption of the food or beverages occurs. Examples of those  
12 items include, but are not limited to nonreusable, paper and  
13 plastic cups, plates, baskets, boxes, sleeves, buckets or other  
14 containers, utensils, straws, placemats, napkins, doggie bags,  
15 and wrapping or packaging materials that are transferred to  
16 customers as part of the sale of food or beverages in the  
17 ordinary course of business.

18 The purchase, employment and transfer of such tangible  
19 personal property as newsprint and ink for the primary purpose  
20 of conveying news (with or without other information) is not a  
21 purchase, use or sale of tangible personal property.

22 "Selling price" means the consideration for a sale valued  
23 in money whether received in money or otherwise, including  
24 cash, credits, property other than as hereinafter provided, and  
25 services, but not including the value of or credit given for  
26 traded-in tangible personal property where the item that is

1 traded-in is of like kind and character as that which is being  
2 sold, and shall be determined without any deduction on account  
3 of the cost of the property sold, the cost of materials used,  
4 labor or service cost or any other expense whatsoever, but does  
5 not include interest or finance charges which appear as  
6 separate items on the bill of sale or sales contract nor  
7 charges that are added to prices by sellers on account of the  
8 seller's tax liability under the "Retailers' Occupation Tax  
9 Act", or on account of the seller's duty to collect, from the  
10 purchaser, the tax that is imposed by this Act, or, except as  
11 otherwise provided with respect to any cigarette tax imposed by  
12 a home rule unit, on account of the seller's tax liability  
13 under any local occupation tax administered by the Department,  
14 or, except as otherwise provided with respect to any cigarette  
15 tax imposed by a home rule unit on account of the seller's duty  
16 to collect, from the purchasers, the tax that is imposed under  
17 any local use tax administered by the Department. Effective  
18 December 1, 1985, "selling price" shall include charges that  
19 are added to prices by sellers on account of the seller's tax  
20 liability under the Cigarette Tax Act, on account of the  
21 seller's duty to collect, from the purchaser, the tax imposed  
22 under the Cigarette Use Tax Act, and on account of the seller's  
23 duty to collect, from the purchaser, any cigarette tax imposed  
24 by a home rule unit.

25 Notwithstanding any law to the contrary, for any motor  
26 vehicle, as defined in Section 1-146 of the Vehicle Code, that

1 is sold on or after January 1, 2015 for the purpose of leasing  
2 the vehicle for a defined period that is longer than one year  
3 and (1) is a motor vehicle of the second division that: (A) is  
4 a self-contained motor vehicle designed or permanently  
5 converted to provide living quarters for recreational,  
6 camping, or travel use, with direct walk through access to the  
7 living quarters from the driver's seat; (B) is of the van  
8 configuration designed for the transportation of not less than  
9 7 nor more than 16 passengers; or (C) has a gross vehicle  
10 weight rating of 8,000 pounds or less or (2) is a motor vehicle  
11 of the first division, "selling price" or "amount of sale"  
12 means the consideration received by the lessor pursuant to the  
13 lease contract, including amounts due at lease signing and all  
14 monthly or other regular payments charged over the term of the  
15 lease. Also included in the selling price is any amount  
16 received by the lessor from the lessee for the leased vehicle  
17 that is not calculated at the time the lease is executed,  
18 including, but not limited to, excess mileage charges and  
19 charges for excess wear and tear. For sales that occur in  
20 Illinois, with respect to any amount received by the lessor  
21 from the lessee for the leased vehicle that is not calculated  
22 at the time the lease is executed, the lessor who purchased the  
23 motor vehicle does not incur the tax imposed by the Use Tax Act  
24 on those amounts, and the retailer who makes the retail sale of  
25 the motor vehicle to the lessor is not required to collect the  
26 tax imposed by this Act or to pay the tax imposed by the

1 Retailers' Occupation Tax Act on those amounts. However, the  
2 lessor who purchased the motor vehicle assumes the liability  
3 for reporting and paying the tax on those amounts directly to  
4 the Department in the same form (Illinois Retailers' Occupation  
5 Tax, and local retailers' occupation taxes, if applicable) in  
6 which the retailer would have reported and paid such tax if the  
7 retailer had accounted for the tax to the Department. For  
8 amounts received by the lessor from the lessee that are not  
9 calculated at the time the lease is executed, the lessor must  
10 file the return and pay the tax to the Department by the due  
11 date otherwise required by this Act for returns other than  
12 transaction returns. If the retailer is entitled under this Act  
13 to a discount for collecting and remitting the tax imposed  
14 under this Act to the Department with respect to the sale of  
15 the motor vehicle to the lessor, then the right to the discount  
16 provided in this Act shall be transferred to the lessor with  
17 respect to the tax paid by the lessor for any amount received  
18 by the lessor from the lessee for the leased vehicle that is  
19 not calculated at the time the lease is executed; provided that  
20 the discount is only allowed if the return is timely filed and  
21 for amounts timely paid. The "selling price" of a motor vehicle  
22 that is sold on or after January 1, 2015 for the purpose of  
23 leasing for a defined period of longer than one year shall not  
24 be reduced by the value of or credit given for traded-in  
25 tangible personal property owned by the lessor, nor shall it be  
26 reduced by the value of or credit given for traded-in tangible

1 personal property owned by the lessee, regardless of whether  
2 the trade-in value thereof is assigned by the lessee to the  
3 lessor. In the case of a motor vehicle that is sold for the  
4 purpose of leasing for a defined period of longer than one  
5 year, the sale occurs at the time of the delivery of the  
6 vehicle, regardless of the due date of any lease payments. A  
7 lessor who incurs a Retailers' Occupation Tax liability on the  
8 sale of a motor vehicle coming off lease may not take a credit  
9 against that liability for the Use Tax the lessor paid upon the  
10 purchase of the motor vehicle (or for any tax the lessor paid  
11 with respect to any amount received by the lessor from the  
12 lessee for the leased vehicle that was not calculated at the  
13 time the lease was executed) if the selling price of the motor  
14 vehicle at the time of purchase was calculated using the  
15 definition of "selling price" as defined in this paragraph.  
16 Notwithstanding any other provision of this Act to the  
17 contrary, lessors shall file all returns and make all payments  
18 required under this paragraph to the Department by electronic  
19 means in the manner and form as required by the Department.  
20 This paragraph does not apply to leases of motor vehicles for  
21 which, at the time the lease is entered into, the term of the  
22 lease is not a defined period, including leases with a defined  
23 initial period with the option to continue the lease on a  
24 month-to-month or other basis beyond the initial defined  
25 period.

26 The phrase "like kind and character" shall be liberally



1 construed (including but not limited to any form of motor  
2 vehicle for any form of motor vehicle, or any kind of farm or  
3 agricultural implement for any other kind of farm or  
4 agricultural implement), while not including a kind of item  
5 which, if sold at retail by that retailer, would be exempt from  
6 retailers' occupation tax and use tax as an isolated or  
7 occasional sale.

8 "Department" means the Department of Revenue.

9 "Person" means any natural individual, firm, partnership,  
10 association, joint stock company, joint adventure, public or  
11 private corporation, limited liability company, or a receiver,  
12 executor, trustee, guardian or other representative appointed  
13 by order of any court.

14 "Retailer" means and includes every person engaged in the  
15 business of making sales at retail as defined in this Section.

16 A person who holds himself or herself out as being engaged  
17 (or who habitually engages) in selling tangible personal  
18 property at retail is a retailer hereunder with respect to such  
19 sales (and not primarily in a service occupation)  
20 notwithstanding the fact that such person designs and produces  
21 such tangible personal property on special order for the  
22 purchaser and in such a way as to render the property of value  
23 only to such purchaser, if such tangible personal property so  
24 produced on special order serves substantially the same  
25 function as stock or standard items of tangible personal  
26 property that are sold at retail.

1           A person whose activities are organized and conducted  
2 primarily as a not-for-profit service enterprise, and who  
3 engages in selling tangible personal property at retail  
4 (whether to the public or merely to members and their guests)  
5 is a retailer with respect to such transactions, excepting only  
6 a person organized and operated exclusively for charitable,  
7 religious or educational purposes either (1), to the extent of  
8 sales by such person to its members, students, patients or  
9 inmates of tangible personal property to be used primarily for  
10 the purposes of such person, or (2), to the extent of sales by  
11 such person of tangible personal property which is not sold or  
12 offered for sale by persons organized for profit. The selling  
13 of school books and school supplies by schools at retail to  
14 students is not "primarily for the purposes of" the school  
15 which does such selling. This paragraph does not apply to nor  
16 subject to taxation occasional dinners, social or similar  
17 activities of a person organized and operated exclusively for  
18 charitable, religious or educational purposes, whether or not  
19 such activities are open to the public.

20           A person who is the recipient of a grant or contract under  
21 Title VII of the Older Americans Act of 1965 (P.L. 92-258) and  
22 serves meals to participants in the federal Nutrition Program  
23 for the Elderly in return for contributions established in  
24 amount by the individual participant pursuant to a schedule of  
25 suggested fees as provided for in the federal Act is not a  
26 retailer under this Act with respect to such transactions.

1           Persons who engage in the business of transferring tangible  
2 personal property upon the redemption of trading stamps are  
3 retailers hereunder when engaged in such business.

4           The isolated or occasional sale of tangible personal  
5 property at retail by a person who does not hold himself out as  
6 being engaged (or who does not habitually engage) in selling  
7 such tangible personal property at retail or a sale through a  
8 bulk vending machine does not make such person a retailer  
9 hereunder. However, any person who is engaged in a business  
10 which is not subject to the tax imposed by the "Retailers'  
11 Occupation Tax Act" because of involving the sale of or a  
12 contract to sell real estate or a construction contract to  
13 improve real estate, but who, in the course of conducting such  
14 business, transfers tangible personal property to users or  
15 consumers in the finished form in which it was purchased, and  
16 which does not become real estate, under any provision of a  
17 construction contract or real estate sale or real estate sales  
18 agreement entered into with some other person arising out of or  
19 because of such nontaxable business, is a retailer to the  
20 extent of the value of the tangible personal property so  
21 transferred. If, in such transaction, a separate charge is made  
22 for the tangible personal property so transferred, the value of  
23 such property, for the purposes of this Act, is the amount so  
24 separately charged, but not less than the cost of such property  
25 to the transferor; if no separate charge is made, the value of  
26 such property, for the purposes of this Act, is the cost to the

1 transferor of such tangible personal property.

2 "Retailer maintaining a place of business in this State",  
3 or any like term, means a retailer who engages in the following  
4 acts or methods of transacting business in this State on a  
5 regular or systematic basis:

6 (1) maintaining within this State, directly,  
7 indirectly, or by an affiliate, an office, distribution  
8 facility, sales room, warehouse, storage place, or other  
9 similar place of business, including the employment of a  
10 resident of this State who works from a home office in this  
11 State on a regular or systematic basis;

12 (2) engaging in, either directly or indirectly through  
13 a marketplace provider, referrer, or other third party,  
14 direct response marketing targeted at consumers in this  
15 State; for the purposes of this item (2), "direct response  
16 marketing" includes, but is not limited to:

17 (A) sending, transmitting, or broadcasting of  
18 flyers, newsletters, telephone calls, targeted  
19 electronic mail, text messages, social media messages,  
20 targeted mailings;

21 (B) collecting analyzing, and utilizing individual  
22 data on purchasers or potential purchasers in this  
23 State;

24 (C) using information or software, including  
25 cached files, cached software, "cookies", or other  
26 data tracking tools, that are stored on property

1           located in or distributed within this State; or

2           (D) conducting any other actions that use persons,  
3           tangible property, intangible property, digital files,  
4           or information, or software in this State in an effort  
5           to enhance the probability that a person's contacts  
6           with a customer in this State will result in a sale to  
7           that customer;

8           (3) entering into one or more agreements under which a  
9           person or persons who have nexus with this State under the  
10           Commerce Clause of the United States Constitution directly  
11           or indirectly refer potential purchasers of products to the  
12           seller for a commission or other consideration, whether by  
13           an Internet-based link, an Internet website, or otherwise;  
14           the activities described in this paragraph (3) constitute  
15           "maintaining a place of business in this State" regardless  
16           of whether or not the referral is related to the sale of  
17           tangible personal property; an agreement under which a  
18           seller purchases advertisements from a person or persons in  
19           this State to be delivered on television, radio, in print,  
20           on the Internet, or by any other medium, is not an  
21           agreement described in this paragraph unless the  
22           advertising revenue paid to the person or persons in this  
23           State consists of commissions or other consideration that  
24           is based in whole or in part upon sales of products; this  
25           paragraph does not apply to an agreement if the seller can  
26           demonstrate that no person in this State with whom the

1 seller has an agreement engaged in referral activity in  
2 this State on behalf of the seller that would satisfy the  
3 requirements of the Commerce Clause of the United States  
4 Constitution, provided that the seller must:

5 (A) be able to demonstrate that each in-State  
6 person with whom the seller has an agreement is  
7 prohibited from engaging in any solicitation  
8 activities in this State that refer potential  
9 customers to the seller; and

10 (B) obtain annually a certification from each such  
11 in-State person that the person has complied with the  
12 prohibition stated in paragraph (A); or

13 (4) the seller offers its products for sale through one  
14 or more marketplaces operated by a marketplace provider  
15 that has substantial nexus with the State.

16 A retailer is presumed to be "maintaining a place of  
17 business in this State" if any part of the sales process occurs  
18 in the State, including listing products for sale, soliciting  
19 sales, branding products, selling products, processing orders,  
20 filling orders, providing customer service, or accepting or  
21 assisting with returns or exchanges, regardless of whether that  
22 part of the process has been subcontracted to an affiliate or  
23 third party. The sales process does not include shipping via a  
24 common carrier.

25 A retailer is also presumed to be "maintaining a place of  
26 business in this State" if the retailer's total gross receipts

1 from sales occurring in Illinois in the previous calendar year  
2 is \$1,000,000 or more. A retailer that is presumed to be  
3 "maintaining a place of business in this State" under this  
4 paragraph must collect and remit the tax imposed under this Act  
5 unless it can prove that it does not have nexus with this State  
6 under the Commerce Clause of the United States Constitution.

7 A retailer is also presumed to be "maintaining a place of  
8 business in this State" if the retailer is related to a person  
9 that has nexus under the Commerce Clause with this State, and  
10 that related person:

11 (1) sells under the same or a similar business name  
12 tangible personal property similar to that sold by the  
13 person against whom the presumption is asserted;

14 (2) maintains an office, distribution facility,  
15 salesroom, warehouse, storage place, or other similar  
16 place of business in this State to facilitate the delivery  
17 of tangible personal property or sold by the person against  
18 whom the presumption is asserted to such person's in-state  
19 customers;

20 (3) uses, with consent or knowledge of the person  
21 against whom the presumption is asserted, trademarks,  
22 service marks, or trade names in this State that are the  
23 same or substantially similar to those used by the person  
24 against whom the presumption is asserted;

25 (4) delivers, installs, or assembles tangible personal  
26 property in this State, or performs maintenance or repair

1 services on tangible personal property in this State, which  
2 tangible personal property is sold to in-State customers by  
3 the person against whom the presumption is asserted;

4 (5) facilitates the delivery of tangible personal  
5 property to in-State customers of the person against whom  
6 the presumption is asserted by allowing those customers to  
7 pick up tangible personal property sold by the person at an  
8 office, distribution facility, salesroom, warehouse,  
9 storage place, or other similar place of business  
10 maintained in this State; or

11 (6) shares management, business systems, business  
12 practices, or employees with the person against whom the  
13 presumption is asserted, or engages in intercompany  
14 transactions with the person against whom the presumption  
15 is asserted related to the activities that establish or  
16 maintain the market in this State of the person against  
17 whom the presumption is asserted.

18 "Marketplace provider" means a person who facilitates a  
19 retail sale by a retailer. For purposes of this definition, a  
20 marketplace provider facilitates a retail sale when the  
21 marketplace provider both (i) lists or advertises tangible  
22 personal property for sale in any forum, including a catalog or  
23 Internet website and (ii) either directly or indirectly through  
24 agreements or arrangements with third parties collects sales  
25 receipts from the customer and transmits those receipts to a  
26 retailer, whether or not the marketplace provider deducts any



1 fees from the transmission of those receipts to the retailer.  
2 The Department may adopt rules that further clarify when a  
3 marketplace provider facilitates a retail sale.

4 ~~and includes any of the following retailers:~~

5 ~~1. A retailer having or maintaining within this State,~~  
6 ~~directly or by a subsidiary, an office, distribution house,~~  
7 ~~sales house, warehouse or other place of business, or any~~  
8 ~~agent or other representative operating within this State~~  
9 ~~under the authority of the retailer or its subsidiary,~~  
10 ~~irrespective of whether such place of business or agent or~~  
11 ~~other representative is located here permanently or~~  
12 ~~temporarily, or whether such retailer or subsidiary is~~  
13 ~~licensed to do business in this State. However, the~~  
14 ~~ownership of property that is located at the premises of a~~  
15 ~~printer with which the retailer has contracted for printing~~  
16 ~~and that consists of the final printed product, property~~  
17 ~~that becomes a part of the final printed product, or copy~~  
18 ~~from which the printed product is produced shall not result~~  
19 ~~in the retailer being deemed to have or maintain an office,~~  
20 ~~distribution house, sales house, warehouse, or other place~~  
21 ~~of business within this State.~~

22 ~~1.1. A retailer having a contract with a person located~~  
23 ~~in this State under which the person, for a commission or~~  
24 ~~other consideration based upon the sale of tangible~~  
25 ~~personal property by the retailer, directly or indirectly~~  
26 ~~refers potential customers to the retailer by providing to~~

1 ~~the potential customers a promotional code or other~~  
2 ~~mechanism that allows the retailer to track purchases~~  
3 ~~referred by such persons. Examples of mechanisms that allow~~  
4 ~~the retailer to track purchases referred by such persons~~  
5 ~~include but are not limited to the use of a link on the~~  
6 ~~person's Internet website, promotional codes distributed~~  
7 ~~through the person's hand delivered or mailed material,~~  
8 ~~and promotional codes distributed by the person through~~  
9 ~~radio or other broadcast media. The provisions of this~~  
10 ~~paragraph 1.1 shall apply only if the cumulative gross~~  
11 ~~receipts from sales of tangible personal property by the~~  
12 ~~retailer to customers who are referred to the retailer by~~  
13 ~~all persons in this State under such contracts exceed~~  
14 ~~\$10,000 during the preceding 4 quarterly periods ending on~~  
15 ~~the last day of March, June, September, and December. A~~  
16 ~~retailer meeting the requirements of this paragraph 1.1~~  
17 ~~shall be presumed to be maintaining a place of business in~~  
18 ~~this State but may rebut this presumption by submitting~~  
19 ~~proof that the referrals or other activities pursued within~~  
20 ~~this State by such persons were not sufficient to meet the~~  
21 ~~nexus standards of the United States Constitution during~~  
22 ~~the preceding 4 quarterly periods.~~

23 ~~1.2. Beginning July 1, 2011, a retailer having a~~  
24 ~~contract with a person located in this State under which:~~

25 ~~A. the retailer sells the same or substantially~~  
26 ~~similar line of products as the person located in this~~

1           ~~State and does so using an identical or substantially~~  
2           ~~similar name, trade name, or trademark as the person~~  
3           ~~located in this State; and~~

4           ~~B. the retailer provides a commission or other~~  
5           ~~consideration to the person located in this State based~~  
6           ~~upon the sale of tangible personal property by the~~  
7           ~~retailer.~~

8           ~~The provisions of this paragraph 1.2 shall apply only if~~  
9           ~~the cumulative gross receipts from sales of tangible~~  
10           ~~personal property by the retailer to customers in this~~  
11           ~~State under all such contracts exceed \$10,000 during the~~  
12           ~~preceding 4 quarterly periods ending on the last day of~~  
13           ~~March, June, September, and December.~~

14           ~~2. A retailer soliciting orders for tangible personal~~  
15           ~~property by means of a telecommunication or television~~  
16           ~~shopping system (which utilizes toll free numbers) which is~~  
17           ~~intended by the retailer to be broadcast by cable~~  
18           ~~television or other means of broadcasting, to consumers~~  
19           ~~located in this State.~~

20           ~~3. A retailer, pursuant to a contract with a~~  
21           ~~broadcaster or publisher located in this State, soliciting~~  
22           ~~orders for tangible personal property by means of~~  
23           ~~advertising which is disseminated primarily to consumers~~  
24           ~~located in this State and only secondarily to bordering~~  
25           ~~jurisdictions.~~

26           ~~4. A retailer soliciting orders for tangible personal~~

1 ~~property by mail if the solicitations are substantial and~~  
2 ~~recurring and if the retailer benefits from any banking,~~  
3 ~~financing, debt collection, telecommunication, or~~  
4 ~~marketing activities occurring in this State or benefits~~  
5 ~~from the location in this State of authorized installation,~~  
6 ~~servicing, or repair facilities.~~

7 ~~5. A retailer that is owned or controlled by the same~~  
8 ~~interests that own or control any retailer engaging in~~  
9 ~~business in the same or similar line of business in this~~  
10 ~~State.~~

11 ~~6. A retailer having a franchisee or licensee operating~~  
12 ~~under its trade name if the franchisee or licensee is~~  
13 ~~required to collect the tax under this Section.~~

14 ~~7. A retailer, pursuant to a contract with a cable~~  
15 ~~television operator located in this State, soliciting~~  
16 ~~orders for tangible personal property by means of~~  
17 ~~advertising which is transmitted or distributed over a~~  
18 ~~cable television system in this State.~~

19 ~~8. A retailer engaging in activities in Illinois, which~~  
20 ~~activities in the state in which the retail business~~  
21 ~~engaging in such activities is located would constitute~~  
22 ~~maintaining a place of business in that state.~~

23 "Bulk vending machine" means a vending machine, containing  
24 unsorted confections, nuts, toys, or other items designed  
25 primarily to be used or played with by children which, when a  
26 coin or coins of a denomination not larger than \$0.50 are

1 inserted, are dispensed in equal portions, at random and  
2 without selection by the customer.

3 (Source: P.A. 98-628, eff. 1-1-15; 98-1080, eff. 8-26-14;  
4 98-1089, eff. 1-1-15; 99-78, eff. 7-20-15.)

5 (35 ILCS 105/3-45) (from Ch. 120, par. 439.3-45)

6 Sec. 3-45. Collection. The tax imposed by this Act shall be  
7 collected from the purchaser by a retailer maintaining a place  
8 of business in this State or a retailer authorized by the  
9 Department under Section 6 of this Act, and shall be remitted  
10 to the Department as provided in Section 9 of this Act, except  
11 as provided in Section 3-10.5 of this Act.

12 A marketplace provider maintaining a place of business in  
13 this State is required to collect and remit the tax imposed  
14 under this Act on any sales facilitated by a marketplace  
15 provider to a customer in this State. However, no marketplace  
16 provider is required to collect and remit the tax imposed on a  
17 sale between a retailer and a customer in this State if (i) the  
18 retailer provides to the marketplace provider a copy of his or  
19 her certificate of registration under this Act, the Service Use  
20 Tax Act, the Service Occupation Tax Act, or the Retailers'  
21 Occupation Tax Act or (ii) the retailer appears on a list  
22 published by the Department of the entities registered to  
23 collect use and occupation taxes in this State. The Department  
24 shall adopt rules regarding the content a publication of the  
25 list. Nothing in this Section shall be construed to interfere

1 with the ability of a marketplace provider and a marketplace  
2 seller to enter into agreements with each other regarding  
3 fulfillment of the requirements of this Act. A marketplace  
4 provider is relieved of liability under this Section for  
5 failure to collect and remit the correct amount of the tax to  
6 the extent that the marketplace provider can demonstrate that  
7 the error was due to incorrect information given to the  
8 marketplace provider by the retailer; except that the  
9 marketplace provider is not relieved of liability if the  
10 marketplace provider and the retailer are related persons.

11 The tax imposed by this Act that is not paid to a retailer  
12 or a marketplace provider under this Section shall be paid to  
13 the Department directly by any person using the property within  
14 this State as provided in Section 10 of this Act.

15 Retailers and marketplace providers shall collect the tax  
16 from users by adding the tax to the selling price of tangible  
17 personal property, when sold for use, in the manner prescribed  
18 by the Department. The Department may adopt and promulgate  
19 reasonable rules and regulations for the adding of the tax by  
20 retailers and marketplace providers to selling prices by  
21 prescribing bracket systems for the purpose of enabling the  
22 retailers and marketplace providers to add and collect, as far  
23 as practicable, the amount of the tax.

24 If a seller collects use tax measured by receipts that are  
25 not subject to use tax, or if a seller, in collecting use tax  
26 measured by receipts that are subject to tax under this Act,

1 collects more from the purchaser than the required amount of  
2 the use tax on the transaction, the purchaser shall have a  
3 legal right to claim a refund of that amount from the seller.  
4 If, however, that amount is not refunded to the purchaser for  
5 any reason, the seller is liable to pay that amount to the  
6 Department. This paragraph does not apply to an amount  
7 collected by the seller as use tax on receipts that are subject  
8 to tax under this Act as long as the collection is made in  
9 compliance with the tax collection brackets prescribed by the  
10 Department in its rules and regulations.

11 (Source: P.A. 91-51, eff. 6-30-99; 92-484, eff. 8-23-01.)

12 (35 ILCS 105/3-67 new)

13 Sec. 3-67. Referrer reporting and registration.

14 (a) As used in this Section, the term "referrer" means  
15 every person who (i) contracts or otherwise agrees with a  
16 retailer to list multiple items of tangible personal property  
17 for sale and the sales price of those items in any forum,  
18 including a catalog or Internet website, (ii) receives a fee,  
19 commission, or other consideration from a retailer for the  
20 listing, (iii) transfers, via telephone, Internet link, or  
21 otherwise, a customer to the retailer or the retailer's website  
22 to complete a purchase, and (iv) does not collect receipts from  
23 the customer for the transaction.

24 As used in this Section, the term "retailer" also includes  
25 servicemen, as defined in the Service Use Tax Act.

1       (b) By the first day of the last month of a calendar year,  
2 every referrer that received more than \$10,000 in fees paid by  
3 retailers for the services described in this Section in the  
4 previous calendar year, or that received more than \$7,500 for  
5 such services in the first 3 quarters of the current calendar  
6 year, must file with the Department a notice, in a form  
7 prescribed by the Department, stating the referrer's intent to  
8 provide the services set forth in this Section in the following  
9 calendar year.

10       (c) The Department shall, within 15 days of receipt of the  
11 notice, issue a permit to such referrer, without charge, to  
12 allow the referrer to refer customers in this State to  
13 retailers.

14       (d) A referrer required to file the notice set forth in  
15 this Section that fails to obtain a permit shall not refer  
16 customers in this State to retailers.

17       (e) In addition to any other return or report required to  
18 be filed under this Act, a referrer that receives more than  
19 \$10,000 in fees paid by retailers for the activities described  
20 in this Section in the previous calendar year is required to  
21 file a report annually listing the following:

22           (1) the name and address of each retailer who has  
23 contracted with the referrer to refer customers within this  
24 State to the retailer;

25           (2) if available, the cumulative sales price and any  
26 available transactional-level detail for referrals made by



1 the referrer of customers in this State to each retailer,  
2 including listed price of items and the number of times  
3 referrals were made to retailers for those items; the  
4 referrer shall not be required to provide any information  
5 that could identify a purchaser; and

6 (3) if available, the number of potential customers  
7 located in this State that were referred to the retailer  
8 and, if available, the number of customers who made  
9 purchases after a referral.

10 If a referrer does not comply with this subsection, its  
11 permit under this Section shall be revoked.

12 (f) A referrer that receives more than \$10,000 from fees  
13 paid by retailers during the previous calendar year is also  
14 required to provide notice to retailers that the retailer's  
15 sales may be subject to the tax under this Act and that the  
16 retailer's contact information and sales volume into this State  
17 is being provided to the Department. The Department may  
18 establish by rule what constitutes notice to retailers  
19 sufficient to meet the requirements of this Section. If a  
20 referrer does not comply with this subsection, its permit under  
21 this Section shall be revoked.

22 (g) A referrer is not required to provide the information  
23 under this Section for a retailer if the retailer either (i)  
24 provides a copy of the retailer's certificate of registration  
25 to the referrer or (ii) the retailer appears on a list  
26 published by the Department. The Department shall adopt rules

1 regarding the content and publication of the list.

2 (h) When a referrer refers a customer in this State to a  
3 retailer and the retailer makes a retail sale to that customer,  
4 liability for the use and occupation tax on the transaction due  
5 from the customer is imposed on the referrer in the amount of  
6 the tax that would have been due on the transaction based on  
7 the sales price listed by the retailer, unless the retailer  
8 either (i) provides a copy of the retailer's certificate of  
9 registration to the referrer or (ii) the retailer appears on a  
10 list published by the Department. The Department shall adopt  
11 rules regarding the content and publication of the list.

12 (35 ILCS 105/6) (from Ch. 120, par. 439.6)

13 Sec. 6. A retailer or marketplace provider maintaining a  
14 place of business in this State, if required to register under  
15 the Retailers' Occupation Tax Act, need not obtain an  
16 additional Certificate of Registration under this Act, but  
17 shall be deemed to be sufficiently registered by virtue of his  
18 being registered under the Retailers' Occupation Tax Act. Every  
19 retailer or marketplace provider maintaining a place of  
20 business in this State, if not required to register under the  
21 Retailers' Occupation Tax Act, shall apply to the Department  
22 (upon a form prescribed and furnished by the Department) for a  
23 Certificate of Registration under this Act. In completing such  
24 application, the applicant shall furnish such information as  
25 the Department may reasonably require. Upon approval of an

1 application for Certificate of Registration, the Department  
2 shall issue, without charge, a Certificate of Registration to  
3 the applicant. Such Certificate of Registration shall be  
4 displayed at the address which the applicant states in his  
5 application to be the principal place of business or location  
6 from which he will act as a retailer in this State. If the  
7 applicant will act as a retailer or marketplace provider in  
8 this State from other places of business or locations, he shall  
9 list the addresses of such additional places of business or  
10 locations in this application for Certificate of Registration,  
11 and the Department shall issue a Sub-Certificate of  
12 Registration to the applicant for each such additional place of  
13 business or location. Each Sub-Certificate of Registration  
14 shall be conspicuously displayed at the place for which it is  
15 issued. Such Sub-Certificate of Registration shall bear the  
16 same registration number as that appearing upon the Certificate  
17 of Registration to which such Sub-Certificates relate. Where a  
18 retailer operates more than one place of business which is  
19 subject to registration under this Section and such businesses  
20 are substantially different in character or are engaged in  
21 under different trade names or are engaged in under other  
22 substantially dissimilar circumstances (so that it is more  
23 practicable, from an accounting, auditing or bookkeeping  
24 standpoint, for such businesses to be separately registered),  
25 the Department may require or permit such person to apply for  
26 and obtain a separate Certificate of Registration for each such

1 business or for any of such businesses instead of registering  
2 such person, as to all such businesses, under a single  
3 Certificate of Registration supplemented by related  
4 Sub-Certificates of Registration. No Certificate of  
5 Registration shall be issued to any person who is in default to  
6 the State of Illinois for moneys due hereunder.

7 The Department may, in its discretion, upon application,  
8 authorize the collection of the tax herein imposed by any  
9 retailer not maintaining a place of business within this State,  
10 who, to the satisfaction of the Department, furnishes adequate  
11 security to insure collection and payment of the tax. Such  
12 retailer shall be issued, without charge, a permit to collect  
13 such tax. When so authorized, it shall be the duty of such  
14 retailer to collect the tax upon all tangible personal property  
15 sold to his knowledge for use within this State, in the same  
16 manner and subject to the same requirements, including the  
17 furnishing of a receipt to the purchaser (if demanded by the  
18 purchaser), as a retailer maintaining a place of business  
19 within this State. The receipt given to the purchaser shall be  
20 sufficient to relieve him from further liability for the tax to  
21 which such receipt may refer. Such permit may be revoked by the  
22 Department as provided herein.

23 (Source: Laws 1955, p. 2027.)

24 (35 ILCS 105/8) (from Ch. 120, par. 439.8)

25 Sec. 8. Any retailer, marketplace provider, or referrer

1 required to collect the tax imposed by this Act shall be liable  
2 to the Department for such tax, whether or not the tax has been  
3 collected by the retailer, except when the retailer,  
4 marketplace provider, or referrer is relieved of the duty of  
5 remitting the tax to the Department by virtue of having paid a  
6 tax imposed by the Retailers' Occupation Tax Act upon his or  
7 her gross receipts from the same transactions. To the extent  
8 that a retailer, marketplace provider, or referrer required to  
9 collect the tax imposed by this Act has actually collected that  
10 tax, such tax is held in trust for the benefit of the  
11 Department.

12 (Source: P.A. 91-203, eff. 7-20-99.)

13 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

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

1 case of retailers who report and pay the tax on a transaction  
2 by transaction basis, as provided in this Section, such  
3 discount shall be taken with each such tax remittance instead  
4 of when such retailer files his periodic return. The Department  
5 may disallow the discount for retailers whose certificate of  
6 registration is revoked at the time the return is filed, but  
7 only if the Department's decision to revoke the certificate of  
8 registration has become final. A retailer need not remit that  
9 part of any tax collected by him to the extent that he is  
10 required to remit and does remit the tax imposed by the  
11 Retailers' Occupation Tax Act, with respect to the sale of the  
12 same property.

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

23 Except as provided in this Section, on or before the  
24 twentieth day of each calendar month, such retailer shall file  
25 a return for the preceding calendar month. Such return shall be  
26 filed on forms prescribed by the Department and shall furnish

1 such information as the Department may reasonably require.

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

9 1. The name of the seller;

10 2. The address of the principal place of business from  
11 which he engages in the business of selling tangible  
12 personal property at retail in this State;

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

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

20 5. The amount of tax due;

21 5-5. The signature of the taxpayer; and

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



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

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

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

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

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

1 the Retailers' Occupation Tax Act, the Service Occupation Tax  
2 Act, and the Service Use Tax 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 shall continue until such taxpayer's average  
17 monthly liability to the Department during the preceding 4  
18 complete calendar quarters (excluding the month of highest  
19 liability and the month of lowest liability) is less than  
20 \$9,000, or until such taxpayer's average monthly liability to  
21 the Department as computed for each calendar quarter of the 4  
22 preceding complete calendar quarter period is less than  
23 \$10,000. However, if a taxpayer can show the Department that a  
24 substantial change in the taxpayer's business has occurred  
25 which causes the taxpayer to anticipate that his average  
26 monthly tax liability for the reasonably foreseeable future

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

1 Department in excess of the minimum payments previously due as  
2 provided in this Section. The Department shall make reasonable  
3 rules and regulations to govern the quarter monthly payment  
4 amount and quarter monthly payment dates for taxpayers who file  
5 on other than a calendar monthly basis.

6 If any such payment provided for in this Section exceeds  
7 the taxpayer's liabilities under this Act, the Retailers'  
8 Occupation Tax Act, the Service Occupation Tax Act and the  
9 Service Use Tax Act, as shown by an original monthly return,  
10 the Department shall issue to the taxpayer a credit memorandum  
11 no later than 30 days after the date of payment, which  
12 memorandum may be submitted by the taxpayer to the Department  
13 in payment of tax liability subsequently to be remitted by the  
14 taxpayer to the Department or be assigned by the taxpayer to a  
15 similar taxpayer under this Act, the Retailers' Occupation Tax  
16 Act, the Service Occupation Tax Act or the Service Use Tax Act,  
17 in accordance with reasonable rules and regulations to be  
18 prescribed by the Department, except that if such excess  
19 payment is shown on an original monthly return and is made  
20 after December 31, 1986, no credit memorandum shall be issued,  
21 unless requested by the taxpayer. If no such request is made,  
22 the taxpayer may credit such excess payment against tax  
23 liability subsequently to be remitted by the taxpayer to the  
24 Department under this Act, the Retailers' Occupation Tax Act,  
25 the Service Occupation Tax Act or the Service Use Tax Act, in  
26 accordance with reasonable rules and regulations prescribed by

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

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

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

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

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

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

1 this Section, "watercraft" means a Class 2, Class 3, or Class 4  
2 watercraft as defined in Section 3-2 of the Boat Registration  
3 and Safety Act, a personal watercraft, or any boat equipped  
4 with an inboard motor.

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

26 The transaction reporting return in the case of watercraft



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

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

1 applications for title or registration.

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

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

23 If the user who would otherwise pay tax to the retailer  
24 wants the transaction reporting return filed and the payment of  
25 tax or proof of exemption made to the Department before the  
26 retailer is willing to take these actions and such user has not

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

15 Where a retailer 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 retailer refunds the selling price thereof to  
19 the purchaser, such retailer 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 retailer may deduct the amount of the tax so  
23 refunded by him to the purchaser from any other use tax which  
24 such retailer may be required to pay or remit to the  
25 Department, as shown by such return, if the amount of the tax  
26 to be deducted was previously remitted to the Department by

1 such retailer. If the retailer has not previously remitted the  
2 amount of such tax to the Department, he is entitled to no  
3 deduction under this Act upon refunding such tax to the  
4 purchaser.

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

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

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

24 Beginning January 1, 1990, each month the Department shall  
25 pay into the State and Local Sales Tax Reform Fund, a special  
26 fund in the State Treasury which is hereby created, the net

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

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

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

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

1 September 1, 2010, each month the Department shall pay into the  
2 State and Local Sales Tax Reform Fund 100% of the net revenue  
3 realized for the preceding month from the 1.25% rate on the  
4 selling price of sales tax holiday items.

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

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

19 Beginning July 1, 2011, each month the Department shall pay  
20 into the Clean Air Act (CAA) Permit Fund 80% of the net revenue  
21 realized for the preceding month from the 6.25% general rate on  
22 the selling price of sorbents used in Illinois in the process  
23 of sorbent injection as used to comply with the Environmental  
24 Protection Act or the federal Clean Air Act, but the total  
25 payment into the Clean Air Act (CAA) Permit Fund under this Act  
26 and the Retailers' Occupation Tax Act shall not exceed

1 \$2,000,000 in any fiscal year.

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

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

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

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



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

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

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

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

1	1998	68,000,000
2	1999	71,000,000
3	2000	75,000,000
4	2001	80,000,000
5	2002	93,000,000
6	2003	99,000,000
7	2004	103,000,000
8	2005	108,000,000
9	2006	113,000,000
10	2007	119,000,000
11	2008	126,000,000
12	2009	132,000,000
13	2010	139,000,000
14	2011	146,000,000
15	2012	153,000,000
16	2013	161,000,000
17	2014	170,000,000
18	2015	179,000,000
19	2016	189,000,000
20	2017	199,000,000
21	2018	210,000,000
22	2019	221,000,000
23	2020	233,000,000
24	2021	246,000,000
25	2022	260,000,000
26	2023	275,000,000

1	2024	275,000,000
2	2025	275,000,000
3	2026	279,000,000
4	2027	292,000,000
5	2028	307,000,000
6	2029	322,000,000
7	2030	338,000,000
8	2031	350,000,000
9	2032	350,000,000

10 and

11 each fiscal year

12 thereafter that bonds

13 are outstanding under

14 Section 13.2 of the

15 Metropolitan Pier and

16 Exposition Authority Act,

17 but not after fiscal year 2060.

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

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

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

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

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

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

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

25 As soon as possible after the first day of each month, upon  
26 certification of the Department of Revenue, the Comptroller

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

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

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

17 References in this Section to "retailers" also include  
18 marketplace providers and referrers that are required to  
19 collect and remit the tax under this Act.

20 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
21 98-496, eff. 1-1-14; 98-756, eff. 7-16-14; 98-1098, eff.  
22 8-26-14; 99-352, eff. 8-12-15.)

23 Section 10. The Service Use Tax Act is amended by changing  
24 Sections 2, 3-40, 6, 8, and 9 and by adding Section 3-43 as  
25 follows:

1 (35 ILCS 110/2) (from Ch. 120, par. 439.32)

2 Sec. 2. Definitions.

3 "Use" means the exercise by any person of any right or  
4 power over tangible personal property incident to the ownership  
5 of that property, but does not include the sale or use for  
6 demonstration by him of that property in any form as tangible  
7 personal property in the regular course of business. "Use" does  
8 not mean the interim use of tangible personal property nor the  
9 physical incorporation of tangible personal property, as an  
10 ingredient or constituent, into other tangible personal  
11 property, (a) which is sold in the regular course of business  
12 or (b) which the person incorporating such ingredient or  
13 constituent therein has undertaken at the time of such purchase  
14 to cause to be transported in interstate commerce to  
15 destinations outside the State of Illinois.

16 "Purchased from a serviceman" means the acquisition of the  
17 ownership of, or title to, tangible personal property through a  
18 sale of service.

19 "Purchaser" means any person who, through a sale of  
20 service, acquires the ownership of, or title to, any tangible  
21 personal property.

22 "Cost price" means the consideration paid by the serviceman  
23 for a purchase valued in money, whether paid in money or  
24 otherwise, including cash, credits and services, and shall be  
25 determined without any deduction on account of the supplier's



1 cost of the property sold or on account of any other expense  
2 incurred by the supplier. When a serviceman contracts out part  
3 or all of the services required in his sale of service, it  
4 shall be presumed that the cost price to the serviceman of the  
5 property transferred to him or her by his or her subcontractor  
6 is equal to 50% of the subcontractor's charges to the  
7 serviceman in the absence of proof of the consideration paid by  
8 the subcontractor for the purchase of such property.

9 "Selling price" means the consideration for a sale valued  
10 in money whether received in money or otherwise, including  
11 cash, credits and service, and shall be determined without any  
12 deduction on account of the serviceman's cost of the property  
13 sold, the cost of materials used, labor or service cost or any  
14 other expense whatsoever, but does not include interest or  
15 finance charges which appear as separate items on the bill of  
16 sale or sales contract nor charges that are added to prices by  
17 sellers on account of the seller's duty to collect, from the  
18 purchaser, the tax that is imposed by this Act.

19 "Department" means the Department of Revenue.

20 "Person" means any natural individual, firm, partnership,  
21 association, joint stock company, joint venture, public or  
22 private corporation, limited liability company, and any  
23 receiver, executor, trustee, guardian or other representative  
24 appointed by order of any court.

25 "Sale of service" means any transaction except:

26 (1) a retail sale of tangible personal property taxable

1 under the Retailers' Occupation Tax Act or under the Use  
2 Tax Act.

3 (2) a sale of tangible personal property for the  
4 purpose of resale made in compliance with Section 2c of the  
5 Retailers' Occupation Tax Act.

6 (3) except as hereinafter provided, a sale or transfer  
7 of tangible personal property as an incident to the  
8 rendering of service for or by any governmental body, or  
9 for or by any corporation, society, association,  
10 foundation or institution organized and operated  
11 exclusively for charitable, religious or educational  
12 purposes or any not-for-profit corporation, society,  
13 association, foundation, institution or organization which  
14 has no compensated officers or employees and which is  
15 organized and operated primarily for the recreation of  
16 persons 55 years of age or older. A limited liability  
17 company may qualify for the exemption under this paragraph  
18 only if the limited liability company is organized and  
19 operated exclusively for educational purposes.

20 (4) a sale or transfer of tangible personal property as  
21 an incident to the rendering of service for interstate  
22 carriers for hire for use as rolling stock moving in  
23 interstate commerce or by lessors under a lease of one year  
24 or longer, executed or in effect at the time of purchase of  
25 personal property, to interstate carriers for hire for use  
26 as rolling stock moving in interstate commerce so long as

1 so used by such interstate carriers for hire, and equipment  
2 operated by a telecommunications provider, licensed as a  
3 common carrier by the Federal Communications Commission,  
4 which is permanently installed in or affixed to aircraft  
5 moving in interstate commerce.

6 (4a) a sale or transfer of tangible personal property  
7 as an incident to the rendering of service for owners,  
8 lessors, or shippers of tangible personal property which is  
9 utilized by interstate carriers for hire for use as rolling  
10 stock moving in interstate commerce so long as so used by  
11 interstate carriers for hire, and equipment operated by a  
12 telecommunications provider, licensed as a common carrier  
13 by the Federal Communications Commission, which is  
14 permanently installed in or affixed to aircraft moving in  
15 interstate commerce.

16 (4a-5) on and after July 1, 2003 and through June 30,  
17 2004, a sale or transfer of a motor vehicle of the second  
18 division with a gross vehicle weight in excess of 8,000  
19 pounds as an incident to the rendering of service if that  
20 motor vehicle is subject to the commercial distribution fee  
21 imposed under Section 3-815.1 of the Illinois Vehicle Code.  
22 Beginning on July 1, 2004 and through June 30, 2005, the  
23 use in this State of motor vehicles of the second division:  
24 (i) with a gross vehicle weight rating in excess of 8,000  
25 pounds; (ii) that are subject to the commercial  
26 distribution fee imposed under Section 3-815.1 of the

1 Illinois Vehicle Code; and (iii) that are primarily used  
2 for commercial purposes. Through June 30, 2005, this  
3 exemption applies to repair and replacement parts added  
4 after the initial purchase of such a motor vehicle if that  
5 motor vehicle is used in a manner that would qualify for  
6 the rolling stock exemption otherwise provided for in this  
7 Act. For purposes of this paragraph, "used for commercial  
8 purposes" means the transportation of persons or property  
9 in furtherance of any commercial or industrial enterprise  
10 whether for-hire or not.

11 (5) a sale or transfer of machinery and equipment used  
12 primarily in the process of the manufacturing or  
13 assembling, either in an existing, an expanded or a new  
14 manufacturing facility, of tangible personal property for  
15 wholesale or retail sale or lease, whether such sale or  
16 lease is made directly by the manufacturer or by some other  
17 person, whether the materials used in the process are owned  
18 by the manufacturer or some other person, or whether such  
19 sale or lease is made apart from or as an incident to the  
20 seller's engaging in a service occupation and the  
21 applicable tax is a Service Use Tax or Service Occupation  
22 Tax, rather than Use Tax or Retailers' Occupation Tax. The  
23 exemption provided by this paragraph (5) does not include  
24 machinery and equipment used in (i) the generation of  
25 electricity for wholesale or retail sale; (ii) the  
26 generation or treatment of natural or artificial gas for

1 wholesale or retail sale that is delivered to customers  
2 through pipes, pipelines, or mains; or (iii) the treatment  
3 of water for wholesale or retail sale that is delivered to  
4 customers through pipes, pipelines, or mains. The  
5 provisions of this amendatory Act of the 98th General  
6 Assembly are declaratory of existing law as to the meaning  
7 and scope of this exemption.

8 (5a) the repairing, reconditioning or remodeling, for  
9 a common carrier by rail, of tangible personal property  
10 which belongs to such carrier for hire, and as to which  
11 such carrier receives the physical possession of the  
12 repaired, reconditioned or remodeled item of tangible  
13 personal property in Illinois, and which such carrier  
14 transports, or shares with another common carrier in the  
15 transportation of such property, out of Illinois on a  
16 standard uniform bill of lading showing the person who  
17 repaired, reconditioned or remodeled the property to a  
18 destination outside Illinois, for use outside Illinois.

19 (5b) a sale or transfer of tangible personal property  
20 which is produced by the seller thereof on special order in  
21 such a way as to have made the applicable tax the Service  
22 Occupation Tax or the Service Use Tax, rather than the  
23 Retailers' Occupation Tax or the Use Tax, for an interstate  
24 carrier by rail which receives the physical possession of  
25 such property in Illinois, and which transports such  
26 property, or shares with another common carrier in the

1 transportation of such property, out of Illinois on a  
2 standard uniform bill of lading showing the seller of the  
3 property as the shipper or consignor of such property to a  
4 destination outside Illinois, for use outside Illinois.

5 (6) until July 1, 2003, a sale or transfer of  
6 distillation machinery and equipment, sold as a unit or kit  
7 and assembled or installed by the retailer, which machinery  
8 and equipment is certified by the user to be used only for  
9 the production of ethyl alcohol that will be used for  
10 consumption as motor fuel or as a component of motor fuel  
11 for the personal use of such user and not subject to sale  
12 or resale.

13 (7) at the election of any serviceman not required to  
14 be otherwise registered as a retailer under Section 2a of  
15 the Retailers' Occupation Tax Act, made for each fiscal  
16 year sales of service in which the aggregate annual cost  
17 price of tangible personal property transferred as an  
18 incident to the sales of service is less than 35%, or 75%  
19 in the case of servicemen transferring prescription drugs  
20 or servicemen engaged in graphic arts production, of the  
21 aggregate annual total gross receipts from all sales of  
22 service. The purchase of such tangible personal property by  
23 the serviceman shall be subject to tax under the Retailers'  
24 Occupation Tax Act and the Use Tax Act. However, if a  
25 primary serviceman who has made the election described in  
26 this paragraph subcontracts service work to a secondary

1           serviceman who has also made the election described in this  
2           paragraph, the primary serviceman does not incur a Use Tax  
3           liability if the secondary serviceman (i) has paid or will  
4           pay Use Tax on his or her cost price of any tangible  
5           personal property transferred to the primary serviceman  
6           and (ii) certifies that fact in writing to the primary  
7           serviceman.

8           Tangible personal property transferred incident to the  
9           completion of a maintenance agreement is exempt from the tax  
10          imposed pursuant to this Act.

11          Exemption (5) also includes machinery and equipment used in  
12          the general maintenance or repair of such exempt machinery and  
13          equipment or for in-house manufacture of exempt machinery and  
14          equipment. The machinery and equipment exemption does not  
15          include machinery and equipment used in (i) the generation of  
16          electricity for wholesale or retail sale; (ii) the generation  
17          or treatment of natural or artificial gas for wholesale or  
18          retail sale that is delivered to customers through pipes,  
19          pipelines, or mains; or (iii) the treatment of water for  
20          wholesale or retail sale that is delivered to customers through  
21          pipes, pipelines, or mains. The provisions of this amendatory  
22          Act of the 98th General Assembly are declaratory of existing  
23          law as to the meaning and scope of this exemption. For the  
24          purposes of exemption (5), each of these terms shall have the  
25          following meanings: (1) "manufacturing process" shall mean the  
26          production of any article of tangible personal property,

1 whether such article is a finished product or an article for  
2 use in the process of manufacturing or assembling a different  
3 article of tangible personal property, by procedures commonly  
4 regarded as manufacturing, processing, fabricating, or  
5 refining which changes some existing material or materials into  
6 a material with a different form, use or name. In relation to a  
7 recognized integrated business composed of a series of  
8 operations which collectively constitute manufacturing, or  
9 individually constitute manufacturing operations, the  
10 manufacturing process shall be deemed to commence with the  
11 first operation or stage of production in the series, and shall  
12 not be deemed to end until the completion of the final product  
13 in the last operation or stage of production in the series; and  
14 further, for purposes of exemption (5), photoprocessing is  
15 deemed to be a manufacturing process of tangible personal  
16 property for wholesale or retail sale; (2) "assembling process"  
17 shall mean the production of any article of tangible personal  
18 property, whether such article is a finished product or an  
19 article for use in the process of manufacturing or assembling a  
20 different article of tangible personal property, by the  
21 combination of existing materials in a manner commonly regarded  
22 as assembling which results in a material of a different form,  
23 use or name; (3) "machinery" shall mean major mechanical  
24 machines or major components of such machines contributing to a  
25 manufacturing or assembling process; and (4) "equipment" shall  
26 include any independent device or tool separate from any



1 machinery but essential to an integrated manufacturing or  
2 assembly process; including computers used primarily in a  
3 manufacturer's computer assisted design, computer assisted  
4 manufacturing (CAD/CAM) system; or any subunit or assembly  
5 comprising a component of any machinery or auxiliary, adjunct  
6 or attachment parts of machinery, such as tools, dies, jigs,  
7 fixtures, patterns and molds; or any parts which require  
8 periodic replacement in the course of normal operation; but  
9 shall not include hand tools. Equipment includes chemicals or  
10 chemicals acting as catalysts but only if the chemicals or  
11 chemicals acting as catalysts effect a direct and immediate  
12 change upon a product being manufactured or assembled for  
13 wholesale or retail sale or lease. The purchaser of such  
14 machinery and equipment who has an active resale registration  
15 number shall furnish such number to the seller at the time of  
16 purchase. The user of such machinery and equipment and tools  
17 without an active resale registration number shall prepare a  
18 certificate of exemption for each transaction stating facts  
19 establishing the exemption for that transaction, which  
20 certificate shall be available to the Department for inspection  
21 or audit. The Department shall prescribe the form of the  
22 certificate.

23 Any informal rulings, opinions or letters issued by the  
24 Department in response to an inquiry or request for any opinion  
25 from any person regarding the coverage and applicability of  
26 exemption (5) to specific devices shall be published,

1 maintained as a public record, and made available for public  
2 inspection and copying. If the informal ruling, opinion or  
3 letter contains trade secrets or other confidential  
4 information, where possible the Department shall delete such  
5 information prior to publication. Whenever such informal  
6 rulings, opinions, or letters contain any policy of general  
7 applicability, the Department shall formulate and adopt such  
8 policy as a rule in accordance with the provisions of the  
9 Illinois Administrative Procedure Act.

10 On and after July 1, 1987, no entity otherwise eligible  
11 under exemption (3) of this Section shall make tax free  
12 purchases unless it has an active exemption identification  
13 number issued by the Department.

14 The purchase, employment and transfer of such tangible  
15 personal property as newsprint and ink for the primary purpose  
16 of conveying news (with or without other information) is not a  
17 purchase, use or sale of service or of tangible personal  
18 property within the meaning of this Act.

19 "Serviceman" means any person who is engaged in the  
20 occupation of making sales of service.

21 "Sale at retail" means "sale at retail" as defined in the  
22 Retailers' Occupation Tax Act.

23 "Supplier" means any person who makes sales of tangible  
24 personal property to servicemen for the purpose of resale as an  
25 incident to a sale of service.

26 "Serviceman maintaining a place of business in this State",

1 or any like term, means a serviceman who engages in the  
2 following acts or methods of transacting business in this State  
3 on a regular or systematic basis:

4 (1) maintaining within this State, directly,  
5 indirectly, or by an affiliate, an office, distribution  
6 facility, sales room, warehouse, storage place, or other  
7 similar place of business, including the employment of a  
8 resident of this State who works from a home office in this  
9 State on a regular or systematic basis;

10 (2) engaging in, either directly or indirectly through  
11 a marketplace provider, referrer, or other third party,  
12 direct response marketing targeted at consumers in this  
13 State; for the purposes of this item (2), "direct response  
14 marketing" includes, but is not limited to:

15 (A) sending, transmitting, or broadcasting of  
16 flyers, newsletters, telephone calls, targeted  
17 electronic mail, text messages, social media messages,  
18 targeted mailings;

19 (B) collecting analyzing, and utilizing individual  
20 data on purchasers or potential purchasers in this  
21 State;

22 (C) using information or software, including  
23 cached files, cached software, "cookies", or other  
24 data tracking tools, that are stored on property  
25 located in or distributed within this State; or

26 (D) conducting any other actions that use persons,

1           tangible property, intangible property, digital files,  
2           or information, or software in this State in an effort  
3           to enhance the probability that a person's contacts  
4           with a customer in this State will result in a sale to  
5           that customer;

6           (3) entering into one or more agreements under which a  
7           person or persons who have nexus with this State under the  
8           Commerce Clause of the United States Constitution directly  
9           or indirectly refer potential purchasers of products to the  
10           seller for a commission or other consideration, whether by  
11           an Internet-based link, an Internet website, or otherwise;  
12           the activities described in this paragraph (3) constitute  
13           "maintaining a place of business in this State" regardless  
14           of whether or not the referral is related to the sale of  
15           tangible personal property; an agreement under which a  
16           seller purchases advertisements from a person or persons in  
17           this State to be delivered on television, radio, in print,  
18           on the Internet, or by any other medium, is not an  
19           agreement described in this paragraph unless the  
20           advertising revenue paid to the person or persons in this  
21           State consists of commissions or other consideration that  
22           is based in whole or in part upon sales of products; this  
23           paragraph does not apply to an agreement if the seller can  
24           demonstrate that no person in this State with whom the  
25           seller has an agreement engaged in referral activity in  
26           this State on behalf of the seller that would satisfy the

1       requirements of the Commerce Clause of the United States  
2       Constitution, provided that the seller must:

3               (A) be able to demonstrate that each in-State  
4               person with whom the seller has an agreement is  
5               prohibited from engaging in any solicitation  
6               activities in this State that refer potential  
7               customers to the seller; and

8               (B) obtain annually a certification from each such  
9               in-State person that the person has complied with the  
10              prohibition stated in paragraph (A); or

11              (4) the seller offers its products for sale through one  
12              or more marketplaces operated by a marketplace provider  
13              that has substantial nexus with the State.

14       A serviceman is presumed to be "maintaining a place of  
15       business in this State" if any part of the sales process occurs  
16       in the State, including listing products for sale, soliciting  
17       sales, branding products, selling products, processing orders,  
18       filling orders, providing customer service, or accepting or  
19       assisting with returns or exchanges, regardless of whether that  
20       part of the process has been subcontracted to an affiliate or  
21       third party. The sales process does not include shipping via a  
22       common carrier.

23       A serviceman is also presumed to be "maintaining a place of  
24       business in this State" if the serviceman's total gross  
25       receipts from sales occurring in Illinois in the previous  
26       calendar year is \$1,000,000 or more. A serviceman that is

1 presumed to be "maintaining a place of business in this State"  
2 under this paragraph must collect and remit the tax imposed  
3 under this Act unless it can prove that it does not have nexus  
4 with this State under the Commerce Clause of the United States  
5 Constitution.

6 A serviceman is also presumed to be "maintaining a place of  
7 business in this State" if the serviceman is related to a  
8 person that has nexus under the Commerce Clause with this  
9 State, and that related person:

10 (1) sells under the same or a similar business name  
11 tangible personal property similar to that sold by the  
12 person against whom the presumption is asserted;

13 (2) maintains an office, distribution facility,  
14 salesroom, warehouse, storage place, or other similar  
15 place of business in this State to facilitate the delivery  
16 of tangible personal property or sold by the person against  
17 whom the presumption is asserted to such person's in-state  
18 customers;

19 (3) uses, with consent or knowledge of the person  
20 against whom the presumption is asserted, trademarks,  
21 service marks, or trade names in this State that are the  
22 same or substantially similar to those used by the person  
23 against whom the presumption is asserted;

24 (4) delivers, installs, or assembles tangible personal  
25 property in this State, or performs maintenance or repair  
26 services on tangible personal property in this State, which

1       tangible personal property is sold to in-State customers by  
2       the person against whom the presumption is asserted;

3       (5) facilitates the delivery of tangible personal  
4       property to in-State customers of the person against whom  
5       the presumption is asserted by allowing those customers to  
6       pick up tangible personal property sold by the person at an  
7       office, distribution facility, salesroom, warehouse,  
8       storage place, or other similar place of business  
9       maintained in this State; or

10       (6) shares management, business systems, business  
11       practices, or employees with the person against whom the  
12       presumption is asserted, or engages in intercompany  
13       transactions with the person against whom the presumption  
14       is asserted related to the activities that establish or  
15       maintain the market in this State of the person against  
16       whom the presumption is asserted.

17       "Marketplace provider" means a person who facilitates a  
18       retail sale by a serviceman. For purposes of this definition, a  
19       marketplace provider facilitates a retail sale when the  
20       marketplace provider both (i) lists or advertises tangible  
21       personal property for sale in any forum, including a catalog or  
22       Internet website and (ii) either directly or indirectly through  
23       agreements or arrangements with third parties collects sales  
24       receipts from the customer and transmits those receipts to a  
25       retailer, whether or not the marketplace provider deducts any  
26       fees from the transmission of those receipts to the retailer.

1 The Department may adopt rules that further clarify when a  
2 marketplace provider facilitates a retail sale.

3 ~~and includes any serviceman:~~

4 ~~1. having or maintaining within this State, directly or~~  
5 ~~by a subsidiary, an office, distribution house, sales~~  
6 ~~house, warehouse or other place of business, or any agent~~  
7 ~~or other representative operating within this State under~~  
8 ~~the authority of the serviceman or its subsidiary,~~  
9 ~~irrespective of whether such place of business or agent or~~  
10 ~~other representative is located here permanently or~~  
11 ~~temporarily, or whether such serviceman or subsidiary is~~  
12 ~~licensed to do business in this State;~~

13 ~~1.1. having a contract with a person located in this~~  
14 ~~State under which the person, for a commission or other~~  
15 ~~consideration based on the sale of service by the~~  
16 ~~serviceman, directly or indirectly refers potential~~  
17 ~~customers to the serviceman by providing to the potential~~  
18 ~~customers a promotional code or other mechanism that allows~~  
19 ~~the serviceman to track purchases referred by such persons.~~  
20 ~~Examples of mechanisms that allow the serviceman to track~~  
21 ~~purchases referred by such persons include but are not~~  
22 ~~limited to the use of a link on the person's Internet~~  
23 ~~website, promotional codes distributed through the~~  
24 ~~person's hand delivered or mailed material, and~~  
25 ~~promotional codes distributed by the person through radio~~  
26 ~~or other broadcast media. The provisions of this paragraph~~



1 ~~1.1 shall apply only if the cumulative gross receipts from~~  
2 ~~sales of service by the serviceman to customers who are~~  
3 ~~referred to the serviceman by all persons in this State~~  
4 ~~under such contracts exceed \$10,000 during the preceding 4~~  
5 ~~quarterly periods ending on the last day of March, June,~~  
6 ~~September, and December; a serviceman meeting the~~  
7 ~~requirements of this paragraph 1.1 shall be presumed to be~~  
8 ~~maintaining a place of business in this State but may rebut~~  
9 ~~this presumption by submitting proof that the referrals or~~  
10 ~~other activities pursued within this State by such persons~~  
11 ~~were not sufficient to meet the nexus standards of the~~  
12 ~~United States Constitution during the preceding 4~~  
13 ~~quarterly periods;~~

14 ~~1.2. beginning July 1, 2011, having a contract with a~~  
15 ~~person located in this State under which:~~

16 ~~A. the serviceman sells the same or substantially~~  
17 ~~similar line of services as the person located in this~~  
18 ~~State and does so using an identical or substantially~~  
19 ~~similar name, trade name, or trademark as the person~~  
20 ~~located in this State; and~~

21 ~~B. the serviceman provides a commission or other~~  
22 ~~consideration to the person located in this State based~~  
23 ~~upon the sale of services by the serviceman.~~

24 ~~The provisions of this paragraph 1.2 shall apply only if~~  
25 ~~the cumulative gross receipts from sales of service by the~~  
26 ~~serviceman to customers in this State under all such~~

1 ~~contracts exceed \$10,000 during the preceding 4 quarterly~~  
2 ~~periods ending on the last day of March, June, September,~~  
3 ~~and December;~~

4 ~~2. soliciting orders for tangible personal property by~~  
5 ~~means of a telecommunication or television shopping system~~  
6 ~~(which utilizes toll free numbers) which is intended by the~~  
7 ~~retailer to be broadcast by cable television or other means~~  
8 ~~of broadcasting, to consumers located in this State;~~

9 ~~3. pursuant to a contract with a broadcaster or~~  
10 ~~publisher located in this State, soliciting orders for~~  
11 ~~tangible personal property by means of advertising which is~~  
12 ~~disseminated primarily to consumers located in this State~~  
13 ~~and only secondarily to bordering jurisdictions;~~

14 ~~4. soliciting orders for tangible personal property by~~  
15 ~~mail if the solicitations are substantial and recurring and~~  
16 ~~if the retailer benefits from any banking, financing, debt~~  
17 ~~collection, telecommunication, or marketing activities~~  
18 ~~occurring in this State or benefits from the location in~~  
19 ~~this State of authorized installation, servicing, or~~  
20 ~~repair facilities;~~

21 ~~5. being owned or controlled by the same interests~~  
22 ~~which own or control any retailer engaging in business in~~  
23 ~~the same or similar line of business in this State;~~

24 ~~6. having a franchisee or licensee operating under its~~  
25 ~~trade name if the franchisee or licensee is required to~~  
26 ~~collect the tax under this Section;~~

1           ~~7. pursuant to a contract with a cable television~~  
2           ~~operator located in this State, soliciting orders for~~  
3           ~~tangible personal property by means of advertising which is~~  
4           ~~transmitted or distributed over a cable television system~~  
5           ~~in this State; or~~

6           ~~8. engaging in activities in Illinois, which~~  
7           ~~activities in the state in which the supply business~~  
8           ~~engaging in such activities is located would constitute~~  
9           ~~maintaining a place of business in that state.~~

10           (Source: P.A. 98-583, eff. 1-1-14; 98-1089, eff. 1-1-15.)

11           (35 ILCS 110/3-40) (from Ch. 120, par. 439.33-40)

12           Sec. 3-40. Collection. The tax imposed by this Act shall be  
13           collected at the time of purchase in the manner prescribed by  
14           the Department from the user by a serviceman maintaining a  
15           place of business in this State or by a serviceman authorized  
16           by the Department under Section 7 of this Act, and the tax  
17           shall be remitted to the Department as provided in Section 9 of  
18           this Act.

19           A marketplace provider maintaining a place of business in  
20           this State is required to collect and remit the tax imposed  
21           under this Act on any sales facilitated by a marketplace  
22           provider to a customer in this State. However, no marketplace  
23           provider is required to collect and remit the tax imposed on a  
24           sale between a serviceman and a customer in this State if (i)  
25           the serviceman provides to the marketplace provider a copy of

1 his or her certificate of registration under this Act, the Use  
2 Tax Act, the Service Occupation Tax Act, or the Retailers'  
3 Occupation Tax Act or (ii) the serviceman appears on a list  
4 published by the Department of the entities registered to  
5 collect use and occupation taxes in this State. The Department  
6 shall adopt rules regarding the content a publication of the  
7 list. Nothing in this Section shall be construed to interfere  
8 with the ability of a marketplace provider and a serviceman to  
9 enter into agreements with each other regarding fulfillment of  
10 the requirements of this Act. A marketplace provider is  
11 relieved of liability under this Section for failure to collect  
12 and remit the correct amount of the tax to the extent that the  
13 marketplace provider can demonstrate that the error was due to  
14 incorrect information given to the marketplace provider by the  
15 serviceman; except that the marketplace provider is not  
16 relieved of liability if the marketplace provider and the  
17 serviceman are related persons.

18 The tax imposed by this Act that is not paid to a  
19 serviceman or a marketplace provider under this Section shall  
20 be paid to the Department directly by any person using the  
21 property within this State as provided in Section 10 of this  
22 Act.

23 If a serviceman or marketplace provider collects Service  
24 Use Tax measured by receipts or selling prices that are not  
25 subject to Service Use Tax, or if a serviceman or marketplace  
26 provider, in collecting Service Use Tax measured by receipts or

1 selling prices that are subject to tax under this Act, collects  
2 more from the purchaser than the required amount of the Service  
3 Use Tax on the transaction, the purchaser shall have a legal  
4 right to claim a refund of that amount from the serviceman or  
5 marketplace provider. If, however, that amount is not refunded  
6 to the purchaser for any reason, the serviceman or marketplace  
7 provider is liable to pay that amount to the Department. This  
8 paragraph does not apply to an amount collected by the  
9 serviceman or marketplace provider as Service Use Tax on  
10 receipts or selling prices that are subject to tax under this  
11 Act as long as the collection is made in compliance with the  
12 tax collection brackets prescribed by the Department in its  
13 rules and regulations.

14 (Source: P.A. 91-51, eff. 6-30-99.)

15 (35 ILCS 110/3-43 new)

16 Sec. 3-43. Referrer reporting and registration. A referrer  
17 is required to collect and remit the tax imposed under this Act  
18 in the manner and under the conditions provided in Section 3-67  
19 of the Use Tax Act.

20 (35 ILCS 110/6) (from Ch. 120, par. 439.36)

21 Sec. 6. A serviceman or marketplace provider maintaining a  
22 place of business in this State, if required to register under  
23 the Retailers' Occupation Tax Act, or under the Use Tax Act, or  
24 under the Service Occupation Tax Act, need not obtain an

1 additional Certificate of Registration under this Act, but  
2 shall be deemed to be sufficiently registered by virtue of his  
3 being registered under the Retailers' Occupation Tax Act, or  
4 under the Use Tax Act, or under the Service Occupation Tax Act.  
5 Every serviceman or marketplace provider maintaining a place of  
6 business in this State, if not required to register under the  
7 Retailers' Occupation Tax Act, or under the Use Tax Act, or  
8 under the Service Occupation Tax Act, shall apply to the  
9 Department (upon a form prescribed and furnished by the  
10 Department) for a Certificate of Registration under this Act.  
11 In completing such application, the applicant shall furnish  
12 such information as the Department may reasonably require. Upon  
13 approval of an application for Certificate of Registration, the  
14 Department shall issue, without charge, a Certificate of  
15 Registration to the applicant. Such Certificate of  
16 Registration shall be displayed at the address which the  
17 applicant states in his application to be the principal place  
18 of business or location from which he will act as a serviceman  
19 or marketplace provider in this State. If the applicant will  
20 act as a serviceman or marketplace provider in this State from  
21 other places of business or locations, he shall list the  
22 addresses of such additional places of business or locations in  
23 his application for Certificate of Registration, and the  
24 Department shall issue a Sub-Certificate of Registration to the  
25 applicant for each such additional place of business or  
26 location. Each Sub-Certificate of Registration shall be

1 conspicuously displayed at the place for which it is issued.  
2 Such Sub-Certificate of Registration shall bear the same  
3 registration number as that appearing upon the Certificate of  
4 Registration to which such Sub-Certificates relate. Where a  
5 serviceman or marketplace provider operates more than one place  
6 of business which is subject to registration under this Section  
7 and such businesses are substantially different in character or  
8 are engaged in under different trade names or are engaged in  
9 under other substantially dissimilar circumstances (so that it  
10 is more practicable, from an accounting, auditing or  
11 bookkeeping standpoint, for such businesses to be separately  
12 registered), the Department may require or permit such person  
13 to apply for and obtain a separate Certificate of Registration  
14 for each such business or for any of such businesses instead of  
15 registering such person, as to all such businesses, under a  
16 single Certificate of Registration supplemented by related  
17 Sub-Certificates of Registration. No Certificate of  
18 Registration shall be issued to any person who is in default to  
19 the State of Illinois for moneys due hereunder.

20 (Source: Laws 1961, p. 1757.)

21 (35 ILCS 110/8) (from Ch. 120, par. 439.38)

22 Sec. 8. Any serviceman, marketplace provider, or referrer  
23 required to collect the tax imposed by this Act shall be liable  
24 to the Department for the tax, whether or not the tax has been  
25 collected by the serviceman, marketplace provider, or

1 referrer, except when the serviceman, marketplace provider, or  
2 referrer is relieved of the duty of remitting the tax to the  
3 Department by virtue of having paid a tax imposed by the  
4 Service Occupation Tax Act upon his or her sale of service  
5 involving the incidental transfer by him or her of the same  
6 property. To the extent that a serviceman, marketplace  
7 provider, or referrer required to collect the tax imposed by  
8 this Act has actually collected that tax, the tax is held in  
9 trust for the benefit of the Department.

10 (Source: P.A. 91-203, eff. 7-20-99.)

11 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

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



1 part of any tax collected by him to the extent that he is  
2 required to pay and does pay the tax imposed by the Service  
3 Occupation Tax Act with respect to his sale of service  
4 involving the incidental transfer by him of the same property.

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

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

19 1. The name of the seller;

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

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

26 4. The amount of credit provided in Section 2d of this

1 Act;

2 5. The amount of tax due;

3 5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

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

24 If the serviceman is otherwise required to file a monthly  
25 return and if the serviceman's average monthly tax liability to  
26 the Department does not exceed \$200, the Department may

1 authorize his returns to be filed on a quarter annual basis,  
2 with the return for January, February and March of a given year  
3 being due by April 20 of such year; with the return for April,  
4 May and June of a given year being due by July 20 of such year;  
5 with the return for July, August and September of a given year  
6 being due by October 20 of such year, and with the return for  
7 October, November and December of a given year being due by  
8 January 20 of the following year.

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

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

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

25 Where a serviceman collects the tax with respect to the  
26 selling price of property which he sells and the purchaser

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

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

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

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

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

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

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

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

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

23           Beginning July 1, 2015, of the remainder of the moneys  
24 received by the Department under the Use Tax Act, this Act, the  
25 Service Occupation Tax Act, and the Retailers' Occupation Tax  
26 Act, each month the Department shall deposit \$500,000 into the

1 State Crime Laboratory Fund.

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



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

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

15 Subject to payment of amounts into the Build Illinois Fund  
16 as provided in the preceding paragraph or in any amendment  
17 thereto hereafter enacted, the following specified monthly  
18 installment of the amount requested in the certificate of the  
19 Chairman of the Metropolitan Pier and Exposition Authority  
20 provided under Section 8.25f of the State Finance Act, but not  
21 in excess of the sums designated as "Total Deposit", shall be  
22 deposited in the aggregate from collections under Section 9 of  
23 the Use Tax Act, Section 9 of the Service Use Tax Act, Section  
24 9 of the Service Occupation Tax Act, and Section 3 of the  
25 Retailers' Occupation Tax Act into the McCormick Place  
26 Expansion Project Fund in the specified fiscal years.

	Fiscal Year	Total Deposit
1		
2	1993	\$0
3	1994	53,000,000
4	1995	58,000,000
5	1996	61,000,000
6	1997	64,000,000
7	1998	68,000,000
8	1999	71,000,000
9	2000	75,000,000
10	2001	80,000,000
11	2002	93,000,000
12	2003	99,000,000
13	2004	103,000,000
14	2005	108,000,000
15	2006	113,000,000
16	2007	119,000,000
17	2008	126,000,000
18	2009	132,000,000
19	2010	139,000,000
20	2011	146,000,000
21	2012	153,000,000
22	2013	161,000,000
23	2014	170,000,000
24	2015	179,000,000
25	2016	189,000,000

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

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

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

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

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

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

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

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

26 Of the remainder of the moneys received by the Department

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

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

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

18 References in this Section to "servicemen" also include  
19 marketplace providers and referrers that are required to  
20 collect and remit the tax under this Act.

21 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;  
22 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14;  
23 98-1098, eff. 8-26-14; 99-352, eff. 8-12-15.)

24 Section 99. Effective date. This Act takes effect July 1,  
25 2016."