



Rep. Barbara Flynn Currie

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1 AMENDMENT TO SENATE BILL 1354

2 AMENDMENT NO. _____. Amend Senate Bill 1354 by replacing
3 everything after the enacting clause with the following:

4 "ARTICLE 5. AMENDATORY PROVISIONS

5 Section 5-5. The State Finance Act is amended by changing
6 Section 8.3 as follows:

7 (30 ILCS 105/8.3) (from Ch. 127, par. 144.3)

8 Sec. 8.3. Money in the Road Fund shall, if and when the
9 State of Illinois incurs any bonded indebtedness for the
10 construction of permanent highways, be set aside and used for
11 the purpose of paying and discharging annually the principal
12 and interest on that bonded indebtedness then due and payable,
13 and for no other purpose. The surplus, if any, in the Road Fund
14 after the payment of principal and interest on that bonded
15 indebtedness then annually due shall be used as follows:

1 first -- to pay the cost of administration of Chapters
2 2 through 10 of the Illinois Vehicle Code, except the cost
3 of administration of Articles I and II of Chapter 3 of that
4 Code; and

5 secondly -- for expenses of the Department of
6 Transportation for construction, reconstruction,
7 improvement, repair, maintenance, operation, and
8 administration of highways in accordance with the
9 provisions of laws relating thereto, or for any purpose
10 related or incident to and connected therewith, including
11 the separation of grades of those highways with railroads
12 and with highways and including the payment of awards made
13 by the Illinois Workers' Compensation Commission under the
14 terms of the Workers' Compensation Act or Workers'
15 Occupational Diseases Act for injury or death of an
16 employee of the Division of Highways in the Department of
17 Transportation; or for the acquisition of land and the
18 erection of buildings for highway purposes, including the
19 acquisition of highway right-of-way or for investigations
20 to determine the reasonably anticipated future highway
21 needs; or for making of surveys, plans, specifications and
22 estimates for and in the construction and maintenance of
23 flight strips and of highways necessary to provide access
24 to military and naval reservations, to defense industries
25 and defense-industry sites, and to the sources of raw
26 materials and for replacing existing highways and highway

1 connections shut off from general public use at military
2 and naval reservations and defense-industry sites, or for
3 the purchase of right-of-way, except that the State shall
4 be reimbursed in full for any expense incurred in building
5 the flight strips; or for the operating and maintaining of
6 highway garages; or for patrolling and policing the public
7 highways and conserving the peace; or for the operating
8 expenses of the Department relating to the administration
9 of public transportation programs; or, during fiscal year
10 2012 only, for the purposes of a grant not to exceed
11 \$8,500,000 to the Regional Transportation Authority on
12 behalf of PACE for the purpose of ADA/Para-transit
13 expenses; or, during fiscal year 2013 only, for the
14 purposes of a grant not to exceed \$3,825,000 to the
15 Regional Transportation Authority on behalf of PACE for the
16 purpose of ADA/Para-transit expenses; or, during fiscal
17 year 2014 only, for the purposes of a grant not to exceed
18 \$3,825,000 to the Regional Transportation Authority on
19 behalf of PACE for the purpose of ADA/Para-transit
20 expenses; or, during fiscal year 2015 only, for the
21 purposes of a grant not to exceed \$3,825,000 to the
22 Regional Transportation Authority on behalf of PACE for the
23 purpose of ADA/Para-transit expenses; or for any of those
24 purposes or any other purpose that may be provided by law.

25 Appropriations for any of those purposes are payable from
26 the Road Fund. Appropriations may also be made from the Road

1 Fund for the administrative expenses of any State agency that
2 are related to motor vehicles or arise from the use of motor
3 vehicles.

4 Beginning with fiscal year 1980 and thereafter, no Road
5 Fund monies shall be appropriated to the following Departments
6 or agencies of State government for administration, grants, or
7 operations; but this limitation is not a restriction upon
8 appropriating for those purposes any Road Fund monies that are
9 eligible for federal reimbursement;

10 1. Department of Public Health;

11 2. Department of Transportation, only with respect to
12 subsidies for one-half fare Student Transportation and
13 Reduced Fare for Elderly, except during fiscal year 2012
14 only when no more than \$40,000,000 may be expended and
15 except during fiscal year 2013 only when no more than
16 \$17,570,300 may be expended and except during fiscal year
17 2014 only when no more than \$17,570,000 may be expended and
18 except during fiscal year 2015 only when no more than
19 \$17,570,000 may be expended;

20 3. Department of Central Management Services, except
21 for expenditures incurred for group insurance premiums of
22 appropriate personnel;

23 4. Judicial Systems and Agencies.

24 Beginning with fiscal year 1981 and thereafter, no Road
25 Fund monies shall be appropriated to the following Departments
26 or agencies of State government for administration, grants, or

1 operations; but this limitation is not a restriction upon
2 appropriating for those purposes any Road Fund monies that are
3 eligible for federal reimbursement:

4 1. Department of State Police, except for expenditures
5 with respect to the Division of Operations;

6 2. Department of Transportation, only with respect to
7 Intercity Rail Subsidies, except during fiscal year 2012
8 only when no more than \$40,000,000 may be expended, and
9 except during fiscal year 2013 only when no more than
10 \$26,000,000 may be expended, and except during fiscal year
11 2014 only when no more than \$38,000,000 may be expended,
12 and except during fiscal years year 2015 and 2016 only when
13 no more than \$42,000,000 may be expended in each of those
14 fiscal years, and Rail Freight Services.

15 Beginning with fiscal year 1982 and thereafter, no Road
16 Fund monies shall be appropriated to the following Departments
17 or agencies of State government for administration, grants, or
18 operations; but this limitation is not a restriction upon
19 appropriating for those purposes any Road Fund monies that are
20 eligible for federal reimbursement: Department of Central
21 Management Services, except for awards made by the Illinois
22 Workers' Compensation Commission under the terms of the
23 Workers' Compensation Act or Workers' Occupational Diseases
24 Act for injury or death of an employee of the Division of
25 Highways in the Department of Transportation.

26 Beginning with fiscal year 1984 and thereafter, no Road

1 Fund monies shall be appropriated to the following Departments
2 or agencies of State government for administration, grants, or
3 operations; but this limitation is not a restriction upon
4 appropriating for those purposes any Road Fund monies that are
5 eligible for federal reimbursement:

6 1. Department of State Police, except not more than 40%
7 of the funds appropriated for the Division of Operations;

8 2. State Officers.

9 Beginning with fiscal year 1984 and thereafter, no Road
10 Fund monies shall be appropriated to any Department or agency
11 of State government for administration, grants, or operations
12 except as provided hereafter; but this limitation is not a
13 restriction upon appropriating for those purposes any Road Fund
14 monies that are eligible for federal reimbursement. It shall
15 not be lawful to circumvent the above appropriation limitations
16 by governmental reorganization or other methods.
17 Appropriations shall be made from the Road Fund only in
18 accordance with the provisions of this Section.

19 Money in the Road Fund shall, if and when the State of
20 Illinois incurs any bonded indebtedness for the construction of
21 permanent highways, be set aside and used for the purpose of
22 paying and discharging during each fiscal year the principal
23 and interest on that bonded indebtedness as it becomes due and
24 payable as provided in the Transportation Bond Act, and for no
25 other purpose. The surplus, if any, in the Road Fund after the
26 payment of principal and interest on that bonded indebtedness

1 then annually due shall be used as follows:

2 first -- to pay the cost of administration of Chapters
3 2 through 10 of the Illinois Vehicle Code; and

4 secondly -- no Road Fund monies derived from fees,
5 excises, or license taxes relating to registration,
6 operation and use of vehicles on public highways or to
7 fuels used for the propulsion of those vehicles, shall be
8 appropriated or expended other than for costs of
9 administering the laws imposing those fees, excises, and
10 license taxes, statutory refunds and adjustments allowed
11 thereunder, administrative costs of the Department of
12 Transportation, including, but not limited to, the
13 operating expenses of the Department relating to the
14 administration of public transportation programs, payment
15 of debts and liabilities incurred in construction and
16 reconstruction of public highways and bridges, acquisition
17 of rights-of-way for and the cost of construction,
18 reconstruction, maintenance, repair, and operation of
19 public highways and bridges under the direction and
20 supervision of the State, political subdivision, or
21 municipality collecting those monies, or during fiscal
22 year 2012 only for the purposes of a grant not to exceed
23 \$8,500,000 to the Regional Transportation Authority on
24 behalf of PACE for the purpose of ADA/Para-transit
25 expenses, or during fiscal year 2013 only for the purposes
26 of a grant not to exceed \$3,825,000 to the Regional

1 Transportation Authority on behalf of PACE for the purpose
2 of ADA/Para-transit expenses, or during fiscal year 2014
3 only for the purposes of a grant not to exceed \$3,825,000
4 to the Regional Transportation Authority on behalf of PACE
5 for the purpose of ADA/Para-transit expenses, or during
6 fiscal year 2015 only for the purposes of a grant not to
7 exceed \$3,825,000 to the Regional Transportation Authority
8 on behalf of PACE for the purpose of ADA/Para-transit
9 expenses, and the costs for patrolling and policing the
10 public highways (by State, political subdivision, or
11 municipality collecting that money) for enforcement of
12 traffic laws. The separation of grades of such highways
13 with railroads and costs associated with protection of
14 at-grade highway and railroad crossing shall also be
15 permissible.

16 Appropriations for any of such purposes are payable from
17 the Road Fund or the Grade Crossing Protection Fund as provided
18 in Section 8 of the Motor Fuel Tax Law.

19 Except as provided in this paragraph, beginning with fiscal
20 year 1991 and thereafter, no Road Fund monies shall be
21 appropriated to the Department of State Police for the purposes
22 of this Section in excess of its total fiscal year 1990 Road
23 Fund appropriations for those purposes unless otherwise
24 provided in Section 5g of this Act. For fiscal years 2003,
25 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be
26 appropriated to the Department of State Police for the purposes

1 of this Section in excess of \$97,310,000. For fiscal year 2008
2 only, no Road Fund monies shall be appropriated to the
3 Department of State Police for the purposes of this Section in
4 excess of \$106,100,000. For fiscal year 2009 only, no Road Fund
5 monies shall be appropriated to the Department of State Police
6 for the purposes of this Section in excess of \$114,700,000.
7 Beginning in fiscal year 2010, no road fund moneys shall be
8 appropriated to the Department of State Police. It shall not be
9 lawful to circumvent this limitation on appropriations by
10 governmental reorganization or other methods unless otherwise
11 provided in Section 5g of this Act.

12 In fiscal year 1994, no Road Fund monies shall be
13 appropriated to the Secretary of State for the purposes of this
14 Section in excess of the total fiscal year 1991 Road Fund
15 appropriations to the Secretary of State for those purposes,
16 plus \$9,800,000. It shall not be lawful to circumvent this
17 limitation on appropriations by governmental reorganization or
18 other method.

19 Beginning with fiscal year 1995 and thereafter, no Road
20 Fund monies shall be appropriated to the Secretary of State for
21 the purposes of this Section in excess of the total fiscal year
22 1994 Road Fund appropriations to the Secretary of State for
23 those purposes. It shall not be lawful to circumvent this
24 limitation on appropriations by governmental reorganization or
25 other methods.

26 Beginning with fiscal year 2000, total Road Fund

1 appropriations to the Secretary of State for the purposes of
2 this Section shall not exceed the amounts specified for the
3 following fiscal years:

| | | |
|----|------------------|----------------|
| 4 | Fiscal Year 2000 | \$80,500,000; |
| 5 | Fiscal Year 2001 | \$80,500,000; |
| 6 | Fiscal Year 2002 | \$80,500,000; |
| 7 | Fiscal Year 2003 | \$130,500,000; |
| 8 | Fiscal Year 2004 | \$130,500,000; |
| 9 | Fiscal Year 2005 | \$130,500,000; |
| 10 | Fiscal Year 2006 | \$130,500,000; |
| 11 | Fiscal Year 2007 | \$130,500,000; |
| 12 | Fiscal Year 2008 | \$130,500,000; |
| 13 | Fiscal Year 2009 | \$130,500,000. |

14 For fiscal year 2010, no road fund moneys shall be
15 appropriated to the Secretary of State.

16 Beginning in fiscal year 2011, moneys in the Road Fund
17 shall be appropriated to the Secretary of State for the
18 exclusive purpose of paying refunds due to overpayment of fees
19 related to Chapter 3 of the Illinois Vehicle Code unless
20 otherwise provided for by law.

21 It shall not be lawful to circumvent this limitation on
22 appropriations by governmental reorganization or other
23 methods.

24 No new program may be initiated in fiscal year 1991 and
25 thereafter that is not consistent with the limitations imposed
26 by this Section for fiscal year 1984 and thereafter, insofar as

1 appropriation of Road Fund monies is concerned.

2 Nothing in this Section prohibits transfers from the Road
3 Fund to the State Construction Account Fund under Section 5e of
4 this Act; nor to the General Revenue Fund, as authorized by
5 this amendatory Act of the 93rd General Assembly.

6 The additional amounts authorized for expenditure in this
7 Section by Public Acts 92-0600, 93-0025, 93-0839, and 94-91
8 shall be repaid to the Road Fund from the General Revenue Fund
9 in the next succeeding fiscal year that the General Revenue
10 Fund has a positive budgetary balance, as determined by
11 generally accepted accounting principles applicable to
12 government.

13 The additional amounts authorized for expenditure by the
14 Secretary of State and the Department of State Police in this
15 Section by this amendatory Act of the 94th General Assembly
16 shall be repaid to the Road Fund from the General Revenue Fund
17 in the next succeeding fiscal year that the General Revenue
18 Fund has a positive budgetary balance, as determined by
19 generally accepted accounting principles applicable to
20 government.

21 (Source: P.A. 97-72, eff. 7-1-11; 97-732, eff. 6-30-12; 98-24,
22 eff. 6-19-13; 98-674, eff. 6-30-14.)

23 Section 5-10. The Use Tax Act is amended by changing
24 Section 9 as follows:

1 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

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

26 Where such tangible personal property is sold under a

1 conditional sales contract, or under any other form of sale
2 wherein the payment of the principal sum, or a part thereof, is
3 extended beyond the close of the period for which the return is
4 filed, the retailer, in collecting the tax (except as to motor
5 vehicles, watercraft, aircraft, and trailers that are required
6 to be registered with an agency of this State), may collect for
7 each tax return period, only the tax applicable to that part of
8 the selling price actually received during such tax return
9 period.

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

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

22 1. The name of the seller;

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

26 3. The total amount of taxable receipts received by him

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

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

7 5. The amount of tax due;

8 5-5. The signature of the taxpayer; and

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

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

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

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

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

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

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

26 The Department shall adopt such rules as are necessary to

1 effectuate a program of electronic funds transfer and the
2 requirements of this Section.

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

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

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

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

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

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

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

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

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

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

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

21 In addition, with respect to motor vehicles, watercraft,
22 aircraft, and trailers that are required to be registered with
23 an agency of this State, every retailer selling this kind of
24 tangible personal property shall file, with the Department,
25 upon a form to be prescribed and supplied by the Department, a
26 separate return for each such item of tangible personal

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

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

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

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

1 sufficient identification of the property sold, and such other
2 information as the Department may reasonably require.

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

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

1 tangible personal property.

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

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

1 if the tax had been remitted to the Department by the retailer.

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

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

26 If experience indicates such action to be practicable, the

1 Department may prescribe and furnish a combination or joint
2 return which will enable retailers, who are required to file
3 returns hereunder and also under the Retailers' Occupation Tax
4 Act, to furnish all the return information required by both
5 Acts on the one form.

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

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

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

1 government.

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

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

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

25 Beginning October 1, 2009, each month the Department shall
26 pay into the Capital Projects Fund an amount that is equal to

1 an amount estimated by the Department to represent 80% of the
2 net revenue realized for the preceding month from the sale of
3 candy, grooming and hygiene products, and soft drinks that had
4 been taxed at a rate of 1% prior to September 1, 2009 but that
5 are now taxed at 6.25%.

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

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

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

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

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

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

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

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

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

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

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

23 and
24 each fiscal year
25 thereafter that bonds
26 are outstanding under

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

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

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

26 Subject to payment of amounts into the Build Illinois Fund

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

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

1 the cash receipts collected during the preceding fiscal year by
2 the Audit Bureau of the Department under the Use Tax Act, the
3 Service Use Tax Act, the Service Occupation Tax Act, the
4 Retailers' Occupation Tax Act, and associated local occupation
5 and use taxes administered by the Department.

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

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

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

23 For greater simplicity of administration, manufacturers,
24 importers and wholesalers whose products are sold at retail in
25 Illinois by numerous retailers, and who wish to do so, may
26 assume the responsibility for accounting and paying to the

1 Department all tax accruing under this Act with respect to such
2 sales, if the retailers who are affected do not make written
3 objection to the Department to this arrangement.

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

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

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

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

1 required to pay and does pay the tax imposed by the Service
2 Occupation Tax Act with respect to his sale of service
3 involving the incidental transfer by him of the same property.

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

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

18 1. The name of the seller;

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

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

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

- 1 5. The amount of tax due;
- 2 5-5. The signature of the taxpayer; and
- 3 6. Such other reasonable information as the Department
- 4 may require.

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

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

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

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

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

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

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

23 If the serviceman is otherwise required to file a monthly
24 return and if the serviceman's average monthly tax liability to
25 the Department does not exceed \$200, the Department may
26 authorize his returns to be filed on a quarter annual basis,

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

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

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

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

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

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

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

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

26 Where the serviceman has more than one business registered

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

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

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

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

26 Beginning October 1, 2009, each month the Department shall

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

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

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

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

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

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

14 Subject to payment of amounts into the Build Illinois Fund
15 as provided in the preceding paragraph or in any amendment
16 thereto hereafter enacted, the following specified monthly
17 installment of the amount requested in the certificate of the
18 Chairman of the Metropolitan Pier and Exposition Authority
19 provided under Section 8.25f of the State Finance Act, but not
20 in excess of the sums designated as "Total Deposit", shall be
21 deposited in the aggregate from collections under Section 9 of
22 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
23 9 of the Service Occupation Tax Act, and Section 3 of the
24 Retailers' Occupation Tax Act into the McCormick Place
25 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 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;
19 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14;
20 98-1098, eff. 8-26-14.)

21 Section 5-20. The Service Occupation Tax Act is amended by
22 changing Section 9 as follows:

23 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

24 Sec. 9. Each serviceman required or authorized to collect

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

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

22 Except as provided hereinafter in this Section, on or
23 before the twentieth day of each calendar month, such
24 serviceman shall file a return for the preceding calendar month
25 in accordance with reasonable rules and regulations to be
26 promulgated by the Department of Revenue. Such return shall be

1 filed on a form prescribed by the Department and shall contain
2 such information as the Department may reasonably require.

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

10 1. The name of the seller;

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

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

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

19 5. The amount of tax due;

20 5-5. The signature of the taxpayer; and

21 6. Such other reasonable information as the Department
22 may require.

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

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

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

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

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

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

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

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

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

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

24 Any taxpayer not required to make payments by electronic
25 funds transfer may make payments by electronic funds transfer
26 with the permission of the Department.

1 All taxpayers required to make payment by electronic funds
2 transfer and any taxpayers authorized to voluntarily make
3 payments by electronic funds transfer shall make those payments
4 in the manner authorized by the Department.

5 The Department shall adopt such rules as are necessary to
6 effectuate a program of electronic funds transfer and the
7 requirements of this Section.

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

25 If experience indicates such action to be practicable, the
26 Department may prescribe and furnish a combination or joint

1 return which will enable servicemen, who are required to file
2 returns hereunder and also under the Retailers' Occupation Tax
3 Act, the Use Tax Act or the Service Use Tax Act, to furnish all
4 the return information required by all said Acts on the one
5 form.

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

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

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

23 Beginning August 1, 2000, each month the Department shall
24 pay into the County and Mass Transit District Fund 20% 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 January 1, 1990, each month the Department shall
2 pay into the Local Government Tax Fund 16% of the revenue
3 realized for the preceding month from the 6.25% general rate on
4 transfers of tangible personal property.

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

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

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

1 deficit" shall be equal to the difference between the average
2 monthly claims for payment by the fund and the average monthly
3 revenues deposited into the fund, excluding payments made
4 pursuant to this paragraph.

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

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

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

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

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

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

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

| | | |
|----|------------------|-------------|
| 1 | 2009 | 132,000,000 |
| 2 | 2010 | 139,000,000 |
| 3 | 2011 | 146,000,000 |
| 4 | 2012 | 153,000,000 |
| 5 | 2013 | 161,000,000 |
| 6 | 2014 | 170,000,000 |
| 7 | 2015 | 179,000,000 |
| 8 | 2016 | 189,000,000 |
| 9 | 2017 | 199,000,000 |
| 10 | 2018 | 210,000,000 |
| 11 | 2019 | 221,000,000 |
| 12 | 2020 | 233,000,000 |
| 13 | 2021 | 246,000,000 |
| 14 | 2022 | 260,000,000 |
| 15 | 2023 | 275,000,000 |
| 16 | 2024 | 275,000,000 |
| 17 | 2025 | 275,000,000 |
| 18 | 2026 | 279,000,000 |
| 19 | 2027 | 292,000,000 |
| 20 | 2028 | 307,000,000 |
| 21 | 2029 | 322,000,000 |
| 22 | 2030 | 338,000,000 |
| 23 | 2031 | 350,000,000 |
| 24 | 2032 | 350,000,000 |
| 25 | and | |
| 26 | each fiscal year | |

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

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

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 July 1, 1993 and ending on September 30,
24 2013, the Department shall each month pay into the Illinois Tax
25 Increment Fund 0.27% of 80% of the net revenue realized for the
26 preceding month from the 6.25% general rate on the selling

1 price of tangible personal property.

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

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

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

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

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

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

12 If the annual information return required by this Section
13 is not filed when and as required, the taxpayer shall be liable
14 as follows:

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

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

25 The chief executive officer, proprietor, owner or highest
26 ranking manager shall sign the annual return to certify the

1 accuracy of the information contained therein. Any person who
2 willfully signs the annual return containing false or
3 inaccurate information shall be guilty of perjury and punished
4 accordingly. The annual return form prescribed by the
5 Department shall include a warning that the person signing the
6 return may be liable for perjury.

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

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

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

22 For greater simplicity of administration, it shall be
23 permissible for manufacturers, importers and wholesalers whose
24 products are sold by numerous servicemen in Illinois, and who
25 wish to do so, to assume the responsibility for accounting and
26 paying to the Department all tax accruing under this Act with

1 respect to such sales, if the servicemen who are affected do
2 not make written objection to the Department to this
3 arrangement.

4 (Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13;
5 98-298, eff. 8-9-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14;
6 98-1098, eff. 8-26-14.)

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

9 (35 ILCS 120/3) (from Ch. 120, par. 442)

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

15 1. The name of the seller;

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

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

1 quarter;

2 4. Total amount received by him during the preceding
3 calendar month or quarter on charge and time sales of
4 tangible personal property, and from services furnished,
5 by him prior to the month or quarter for which the return
6 is filed;

7 5. Deductions allowed by law;

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

11 7. The amount of credit provided in Section 2d of this
12 Act;

13 8. The amount of tax due;

14 9. The signature of the taxpayer; and

15 10. Such other reasonable information as the
16 Department may require.

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

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

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

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

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

- 26 1. The name of the seller;

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

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

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

11 5. The amount of tax due; and

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

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

1 Liquor Control Act of 1934.

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

1 this paragraph, the term "electronic means" includes, but is
2 not limited to, the use of a secure Internet website, e-mail,
3 or facsimile.

4 If a total amount of less than \$1 is payable, refundable or
5 creditable, such amount shall be disregarded if it is less than
6 50 cents and shall be increased to \$1 if it is 50 cents or more.

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

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

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

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

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

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

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

1 less than 50 cents.

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

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

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

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

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

3 Where the same person has more than one business registered
4 with the Department under separate registrations under this
5 Act, such person may not file each return that is due as a
6 single return covering all such registered businesses, but
7 shall file separate returns for each such registered 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 retailer or trailer retailer for the
19 purpose of resale or (ii) a retailer of aircraft, watercraft,
20 motor 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 2-5 of this
23 Act, then that seller may report the transfer of all aircraft,
24 watercraft, motor vehicles or trailers involved in that
25 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 Any retailer who sells only motor vehicles, watercraft,
6 aircraft, or trailers that are required to be registered with
7 an agency of this State, so that all retailers' occupation tax
8 liability is required to be reported, and is reported, on such
9 transaction reporting returns and who is not otherwise required
10 to file monthly or quarterly returns, need not file monthly or
11 quarterly returns. However, those retailers shall be required
12 to file returns on an annual basis.

13 The transaction reporting return, in the case of motor
14 vehicles or trailers that are required to be registered with an
15 agency of this State, shall be the same document as the Uniform
16 Invoice referred to in Section 5-402 of The Illinois Vehicle
17 Code and must show the name and address of the seller; the name
18 and address of the purchaser; the amount of the selling price
19 including the amount allowed by the retailer for traded-in
20 property, if any; the amount allowed by the retailer for the
21 traded-in tangible personal property, if any, to the extent to
22 which Section 1 of this Act allows an exemption for the value
23 of traded-in property; the balance payable after deducting such
24 trade-in allowance from the total selling price; the amount of
25 tax due from the retailer with respect to such transaction; the
26 amount of tax collected from the purchaser by the retailer on

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

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

24 Such transaction reporting return shall be filed not later
25 than 20 days after the day of delivery of the item that is
26 being sold, but may be filed by the retailer at any time sooner

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

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

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

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

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

23 Refunds made by the seller during the preceding return
24 period to purchasers, on account of tangible personal property
25 returned to the seller, shall be allowed as a deduction under
26 subdivision 5 of his monthly or quarterly return, as the case

1 may be, in case the seller had theretofore included the
2 receipts from the sale of such tangible personal property in a
3 return filed by him and had paid the tax imposed by this Act
4 with respect to such receipts.

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

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

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

1 such retailer files his periodic return. The Department may
2 disallow the discount for retailers whose certificate of
3 registration is revoked at the time the return is filed, but
4 only if the Department's decision to revoke the certificate of
5 registration has become final.

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

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

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

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

1 payment dates for taxpayers who file on other than a calendar
2 monthly basis.

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

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

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

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

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

1 prescribed by the Department. If no such request is made, the
2 taxpayer may credit such excess payment against tax liability
3 subsequently to be remitted to the Department under this Act,
4 the Use Tax Act, the Service Occupation Tax Act or the Service
5 Use Tax Act, in accordance with reasonable rules and
6 regulations prescribed by the Department. If the Department
7 subsequently determined that all or any part of the credit
8 taken was not actually due to the taxpayer, the taxpayer's 2.1%
9 and 1.75% vendor's discount shall be reduced by 2.1% or 1.75%
10 of the difference between the credit taken and that actually
11 due, and that taxpayer shall be liable for penalties and
12 interest on such difference.

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

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

1 materials, syringes and needles used by diabetics.

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

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

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

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

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

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

1 in this paragraph, the "average monthly deficit" shall be equal
2 to the difference between the average monthly claims for
3 payment by the fund and the average monthly revenues deposited
4 into the fund, excluding payments made pursuant to this
5 paragraph.

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

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

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

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

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

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

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

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

| | Fiscal Year | Total Deposit |
|----|-------------|------------------|
| 24 | 1993 | \$0 |
| 25 | 1994 | 53,000,000 |

| | | |
|----|------|-------------|
| 1 | 1995 | 58,000,000 |
| 2 | 1996 | 61,000,000 |
| 3 | 1997 | 64,000,000 |
| 4 | 1998 | 68,000,000 |
| 5 | 1999 | 71,000,000 |
| 6 | 2000 | 75,000,000 |
| 7 | 2001 | 80,000,000 |
| 8 | 2002 | 93,000,000 |
| 9 | 2003 | 99,000,000 |
| 10 | 2004 | 103,000,000 |
| 11 | 2005 | 108,000,000 |
| 12 | 2006 | 113,000,000 |
| 13 | 2007 | 119,000,000 |
| 14 | 2008 | 126,000,000 |
| 15 | 2009 | 132,000,000 |
| 16 | 2010 | 139,000,000 |
| 17 | 2011 | 146,000,000 |
| 18 | 2012 | 153,000,000 |
| 19 | 2013 | 161,000,000 |
| 20 | 2014 | 170,000,000 |
| 21 | 2015 | 179,000,000 |
| 22 | 2016 | 189,000,000 |
| 23 | 2017 | 199,000,000 |
| 24 | 2018 | 210,000,000 |
| 25 | 2019 | 221,000,000 |
| 26 | 2020 | 233,000,000 |

| | | |
|----|------|-------------|
| 1 | 2021 | 246,000,000 |
| 2 | 2022 | 260,000,000 |
| 3 | 2023 | 275,000,000 |
| 4 | 2024 | 275,000,000 |
| 5 | 2025 | 275,000,000 |
| 6 | 2026 | 279,000,000 |
| 7 | 2027 | 292,000,000 |
| 8 | 2028 | 307,000,000 |
| 9 | 2029 | 322,000,000 |
| 10 | 2030 | 338,000,000 |
| 11 | 2031 | 350,000,000 |
| 12 | 2032 | 350,000,000 |

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

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

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

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

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

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

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

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

1 accordance with Section 8a of the State Finance Act.

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

25 If the annual information return required by this Section
26 is not filed when and as required, the taxpayer shall be liable

1 as follows:

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

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

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

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

24 As soon as possible after the first day of each month, upon
25 certification of the Department of Revenue, the Comptroller
26 shall order transferred and the Treasurer shall transfer from

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

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

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

16 Any person who promotes, organizes, provides retail
17 selling space for concessionaires or other types of sellers at
18 the Illinois State Fair, DuQuoin State Fair, county fairs,
19 local fairs, art shows, flea markets and similar exhibitions or
20 events, including any transient merchant as defined by Section
21 2 of the Transient Merchant Act of 1987, is required to file a
22 report with the Department providing the name of the merchant's
23 business, the name of the person or persons engaged in
24 merchant's business, the permanent address and Illinois
25 Retailers Occupation Tax Registration Number of the merchant,
26 the dates and location of the event and other reasonable

1 information that the Department may require. The report must be
2 filed not later than the 20th day of the month next following
3 the month during which the event with retail sales was held.
4 Any person who fails to file a report required by this Section
5 commits a business offense and is subject to a fine not to
6 exceed \$250.

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

1 (Source: P.A. 97-95, eff. 7-12-11; 97-333, eff. 8-12-11; 98-24,
2 eff. 6-19-13; 98-109, eff. 7-25-13; 98-496, eff. 1-1-14;
3 98-756, eff. 7-16-14; 98-1098, eff. 8-26-14.)

4 Section 5-30. The Motor Fuel Tax Law is amended by changing
5 Section 8 as follows:

6 (35 ILCS 505/8) (from Ch. 120, par. 424)

7 Sec. 8. Except as provided in Section 8a, subdivision
8 (h) (1) of Section 12a, Section 13a.6, and items 13, 14, 15, and
9 16 of Section 15, all money received by the Department under
10 this Act, including payments made to the Department by member
11 jurisdictions participating in the International Fuel Tax
12 Agreement, shall be deposited in a special fund in the State
13 treasury, to be known as the "Motor Fuel Tax Fund", and shall
14 be used as follows:

15 (a) 2 1/2 cents per gallon of the tax collected on special
16 fuel under paragraph (b) of Section 2 and Section 13a of this
17 Act shall be transferred to the State Construction Account Fund
18 in the State Treasury;

19 (b) \$420,000 shall be transferred each month to the State
20 Boating Act Fund to be used by the Department of Natural
21 Resources for the purposes specified in Article X of the Boat
22 Registration and Safety Act;

23 (c) \$3,500,000 shall be transferred each month to the Grade
24 Crossing Protection Fund to be used as follows: not less than

1 \$12,000,000 each fiscal year shall be used for the construction
2 or reconstruction of rail highway grade separation structures;
3 \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in
4 fiscal year 2010 and each fiscal year thereafter shall be
5 transferred to the Transportation Regulatory Fund and shall be
6 accounted for as part of the rail carrier portion of such funds
7 and shall be used to pay the cost of administration of the
8 Illinois Commerce Commission's railroad safety program in
9 connection with its duties under subsection (3) of Section
10 18c-7401 of the Illinois Vehicle Code, with the remainder to be
11 used by the Department of Transportation upon order of the
12 Illinois Commerce Commission, to pay that part of the cost
13 apportioned by such Commission to the State to cover the
14 interest of the public in the use of highways, roads, streets,
15 or pedestrian walkways in the county highway system, township
16 and district road system, or municipal street system as defined
17 in the Illinois Highway Code, as the same may from time to time
18 be amended, for separation of grades, for installation,
19 construction or reconstruction of crossing protection or
20 reconstruction, alteration, relocation including construction
21 or improvement of any existing highway necessary for access to
22 property or improvement of any grade crossing and grade
23 crossing surface including the necessary highway approaches
24 thereto of any railroad across the highway or public road, or
25 for the installation, construction, reconstruction, or
26 maintenance of a pedestrian walkway over or under a railroad

1 right-of-way, as provided for in and in accordance with Section
2 18c-7401 of the Illinois Vehicle Code. The Commission may order
3 up to \$2,000,000 per year in Grade Crossing Protection Fund
4 moneys for the improvement of grade crossing surfaces and up to
5 \$300,000 per year for the maintenance and renewal of 4-quadrant
6 gate vehicle detection systems located at non-high speed rail
7 grade crossings. The Commission shall not order more than
8 \$2,000,000 per year in Grade Crossing Protection Fund moneys
9 for pedestrian walkways. In entering orders for projects for
10 which payments from the Grade Crossing Protection Fund will be
11 made, the Commission shall account for expenditures authorized
12 by the orders on a cash rather than an accrual basis. For
13 purposes of this requirement an "accrual basis" assumes that
14 the total cost of the project is expended in the fiscal year in
15 which the order is entered, while a "cash basis" allocates the
16 cost of the project among fiscal years as expenditures are
17 actually made. To meet the requirements of this subsection, the
18 Illinois Commerce Commission shall develop annual and 5-year
19 project plans of rail crossing capital improvements that will
20 be paid for with moneys from the Grade Crossing Protection
21 Fund. The annual project plan shall identify projects for the
22 succeeding fiscal year and the 5-year project plan shall
23 identify projects for the 5 directly succeeding fiscal years.
24 The Commission shall submit the annual and 5-year project plans
25 for this Fund to the Governor, the President of the Senate, the
26 Senate Minority Leader, the Speaker of the House of

1 Representatives, and the Minority Leader of the House of
2 Representatives on the first Wednesday in April of each year;

3 (d) of the amount remaining after allocations provided for
4 in subsections (a), (b) and (c), a sufficient amount shall be
5 reserved to pay all of the following:

6 (1) the costs of the Department of Revenue in
7 administering this Act;

8 (2) the costs of the Department of Transportation in
9 performing its duties imposed by the Illinois Highway Code
10 for supervising the use of motor fuel tax funds apportioned
11 to municipalities, counties and road districts;

12 (3) refunds provided for in Section 13, refunds for
13 overpayment of decal fees paid under Section 13a.4 of this
14 Act, and refunds provided for under the terms of the
15 International Fuel Tax Agreement referenced in Section
16 14a;

17 (4) from October 1, 1985 until June 30, 1994, the
18 administration of the Vehicle Emissions Inspection Law,
19 which amount shall be certified monthly by the
20 Environmental Protection Agency to the State Comptroller
21 and shall promptly be transferred by the State Comptroller
22 and Treasurer from the Motor Fuel Tax Fund to the Vehicle
23 Inspection Fund, and for the period July 1, 1994 through
24 June 30, 2000, one-twelfth of \$25,000,000 each month, for
25 the period July 1, 2000 through June 30, 2003, one-twelfth
26 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,

1 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each
2 July 1 and October 1, or as soon thereafter as may be
3 practical, during the period July 1, 2004 through June 30,
4 2012, and \$30,000,000 on June 1, 2013, or as soon
5 thereafter as may be practical, and \$15,000,000 on July 1
6 and October 1, or as soon thereafter as may be practical,
7 during the period of July 1, 2013 through June 30, 2016
8 ~~2015~~, for the administration of the Vehicle Emissions
9 Inspection Law of 2005, to be transferred by the State
10 Comptroller and Treasurer from the Motor Fuel Tax Fund into
11 the Vehicle Inspection Fund;

12 (5) amounts ordered paid by the Court of Claims; and

13 (6) payment of motor fuel use taxes due to member
14 jurisdictions under the terms of the International Fuel Tax
15 Agreement. The Department shall certify these amounts to
16 the Comptroller by the 15th day of each month; the
17 Comptroller shall cause orders to be drawn for such
18 amounts, and the Treasurer shall administer those amounts
19 on or before the last day of each month;

20 (e) after allocations for the purposes set forth in
21 subsections (a), (b), (c) and (d), the remaining amount shall
22 be apportioned as follows:

23 (1) Until January 1, 2000, 58.4%, and beginning January
24 1, 2000, 45.6% shall be deposited as follows:

25 (A) 37% into the State Construction Account Fund,

26 and

1 (B) 63% into the Road Fund, \$1,250,000 of which
2 shall be reserved each month for the Department of
3 Transportation to be used in accordance with the
4 provisions of Sections 6-901 through 6-906 of the
5 Illinois Highway Code;

6 (2) Until January 1, 2000, 41.6%, and beginning January
7 1, 2000, 54.4% shall be transferred to the Department of
8 Transportation to be distributed as follows:

9 (A) 49.10% to the municipalities of the State,

10 (B) 16.74% to the counties of the State having
11 1,000,000 or more inhabitants,

12 (C) 18.27% to the counties of the State having less
13 than 1,000,000 inhabitants,

14 (D) 15.89% to the road districts of the State.

15 As soon as may be after the first day of each month the
16 Department of Transportation shall allot to each municipality
17 its share of the amount apportioned to the several
18 municipalities which shall be in proportion to the population
19 of such municipalities as determined by the last preceding
20 municipal census if conducted by the Federal Government or
21 Federal census. If territory is annexed to any municipality
22 subsequent to the time of the last preceding census the
23 corporate authorities of such municipality may cause a census
24 to be taken of such annexed territory and the population so
25 ascertained for such territory shall be added to the population
26 of the municipality as determined by the last preceding census

1 for the purpose of determining the allotment for that
2 municipality. If the population of any municipality was not
3 determined by the last Federal census preceding any
4 apportionment, the apportionment to such municipality shall be
5 in accordance with any census taken by such municipality. Any
6 municipal census used in accordance with this Section shall be
7 certified to the Department of Transportation by the clerk of
8 such municipality, and the accuracy thereof shall be subject to
9 approval of the Department which may make such corrections as
10 it ascertains to be necessary.

11 As soon as may be after the first day of each month the
12 Department of Transportation shall allot to each county its
13 share of the amount apportioned to the several counties of the
14 State as herein provided. Each allotment to the several
15 counties having less than 1,000,000 inhabitants shall be in
16 proportion to the amount of motor vehicle license fees received
17 from the residents of such counties, respectively, during the
18 preceding calendar year. The Secretary of State shall, on or
19 before April 15 of each year, transmit to the Department of
20 Transportation a full and complete report showing the amount of
21 motor vehicle license fees received from the residents of each
22 county, respectively, during the preceding calendar year. The
23 Department of Transportation shall, each month, use for
24 allotment purposes the last such report received from the
25 Secretary of State.

26 As soon as may be after the first day of each month, the

1 Department of Transportation shall allot to the several
2 counties their share of the amount apportioned for the use of
3 road districts. The allotment shall be apportioned among the
4 several counties in the State in the proportion which the total
5 mileage of township or district roads in the respective
6 counties bears to the total mileage of all township and
7 district roads in the State. Funds allotted to the respective
8 counties for the use of road districts therein shall be
9 allocated to the several road districts in the county in the
10 proportion which the total mileage of such township or district
11 roads in the respective road districts bears to the total
12 mileage of all such township or district roads in the county.
13 After July 1 of any year prior to 2011, no allocation shall be
14 made for any road district unless it levied a tax for road and
15 bridge purposes in an amount which will require the extension
16 of such tax against the taxable property in any such road
17 district at a rate of not less than either .08% of the value
18 thereof, based upon the assessment for the year immediately
19 prior to the year in which such tax was levied and as equalized
20 by the Department of Revenue or, in DuPage County, an amount
21 equal to or greater than \$12,000 per mile of road under the
22 jurisdiction of the road district, whichever is less. Beginning
23 July 1, 2011 and each July 1 thereafter, an allocation shall be
24 made for any road district if it levied a tax for road and
25 bridge purposes. In counties other than DuPage County, if the
26 amount of the tax levy requires the extension of the tax

1 against the taxable property in the road district at a rate
2 that is less than 0.08% of the value thereof, based upon the
3 assessment for the year immediately prior to the year in which
4 the tax was levied and as equalized by the Department of
5 Revenue, then the amount of the allocation for that road
6 district shall be a percentage of the maximum allocation equal
7 to the percentage obtained by dividing the rate extended by the
8 district by 0.08%. In DuPage County, if the amount of the tax
9 levy requires the extension of the tax against the taxable
10 property in the road district at a rate that is less than the
11 lesser of (i) 0.08% of the value of the taxable property in the
12 road district, based upon the assessment for the year
13 immediately prior to the year in which such tax was levied and
14 as equalized by the Department of Revenue, or (ii) a rate that
15 will yield an amount equal to \$12,000 per mile of road under
16 the jurisdiction of the road district, then the amount of the
17 allocation for the road district shall be a percentage of the
18 maximum allocation equal to the percentage obtained by dividing
19 the rate extended by the district by the lesser of (i) 0.08% or
20 (ii) the rate that will yield an amount equal to \$12,000 per
21 mile of road under the jurisdiction of the road district.

22 Prior to 2011, if any road district has levied a special
23 tax for road purposes pursuant to Sections 6-601, 6-602 and
24 6-603 of the Illinois Highway Code, and such tax was levied in
25 an amount which would require extension at a rate of not less
26 than .08% of the value of the taxable property thereof, as

1 equalized or assessed by the Department of Revenue, or, in
2 DuPage County, an amount equal to or greater than \$12,000 per
3 mile of road under the jurisdiction of the road district,
4 whichever is less, such levy shall, however, be deemed a proper
5 compliance with this Section and shall qualify such road
6 district for an allotment under this Section. Beginning in 2011
7 and thereafter, if any road district has levied a special tax
8 for road purposes under Sections 6-601, 6-602, and 6-603 of the
9 Illinois Highway Code, and the tax was levied in an amount that
10 would require extension at a rate of not less than 0.08% of the
11 value of the taxable property of that road district, as
12 equalized or assessed by the Department of Revenue or, in
13 DuPage County, an amount equal to or greater than \$12,000 per
14 mile of road under the jurisdiction of the road district,
15 whichever is less, that levy shall be deemed a proper
16 compliance with this Section and shall qualify such road
17 district for a full, rather than proportionate, allotment under
18 this Section. If the levy for the special tax is less than
19 0.08% of the value of the taxable property, or, in DuPage
20 County if the levy for the special tax is less than the lesser
21 of (i) 0.08% or (ii) \$12,000 per mile of road under the
22 jurisdiction of the road district, and if the levy for the
23 special tax is more than any other levy for road and bridge
24 purposes, then the levy for the special tax qualifies the road
25 district for a proportionate, rather than full, allotment under
26 this Section. If the levy for the special tax is equal to or

1 less than any other levy for road and bridge purposes, then any
2 allotment under this Section shall be determined by the other
3 levy for road and bridge purposes.

4 Prior to 2011, if a township has transferred to the road
5 and bridge fund money which, when added to the amount of any
6 tax levy of the road district would be the equivalent of a tax
7 levy requiring extension at a rate of at least .08%, or, in
8 DuPage County, an amount equal to or greater than \$12,000 per
9 mile of road under the jurisdiction of the road district,
10 whichever is less, such transfer, together with any such tax
11 levy, shall be deemed a proper compliance with this Section and
12 shall qualify the road district for an allotment under this
13 Section.

14 In counties in which a property tax extension limitation is
15 imposed under the Property Tax Extension Limitation Law, road
16 districts may retain their entitlement to a motor fuel tax
17 allotment or, beginning in 2011, their entitlement to a full
18 allotment if, at the time the property tax extension limitation
19 was imposed, the road district was levying a road and bridge
20 tax at a rate sufficient to entitle it to a motor fuel tax
21 allotment and continues to levy the maximum allowable amount
22 after the imposition of the property tax extension limitation.
23 Any road district may in all circumstances retain its
24 entitlement to a motor fuel tax allotment or, beginning in
25 2011, its entitlement to a full allotment if it levied a road
26 and bridge tax in an amount that will require the extension of

1 the tax against the taxable property in the road district at a
2 rate of not less than 0.08% of the assessed value of the
3 property, based upon the assessment for the year immediately
4 preceding the year in which the tax was levied and as equalized
5 by the Department of Revenue or, in DuPage County, an amount
6 equal to or greater than \$12,000 per mile of road under the
7 jurisdiction of the road district, whichever is less.

8 As used in this Section the term "road district" means any
9 road district, including a county unit road district, provided
10 for by the Illinois Highway Code; and the term "township or
11 district road" means any road in the township and district road
12 system as defined in the Illinois Highway Code. For the
13 purposes of this Section, "township or district road" also
14 includes such roads as are maintained by park districts, forest
15 preserve districts and conservation districts. The Department
16 of Transportation shall determine the mileage of all township
17 and district roads for the purposes of making allotments and
18 allocations of motor fuel tax funds for use in road districts.

19 Payment of motor fuel tax moneys to municipalities and
20 counties shall be made as soon as possible after the allotment
21 is made. The treasurer of the municipality or county may invest
22 these funds until their use is required and the interest earned
23 by these investments shall be limited to the same uses as the
24 principal funds.

25 (Source: P.A. 97-72, eff. 7-1-11; 97-333, eff. 8-12-11; 98-24,
26 eff. 6-19-13; 98-674, eff. 6-30-14.)

1 Section 5-35. The Illinois Police Training Act is amended
2 by changing Section 9 as follows:

3 (50 ILCS 705/9) (from Ch. 85, par. 509)

4 Sec. 9. A special fund is hereby established in the State
5 Treasury to be known as the ~~"The~~ Traffic and Criminal
6 Conviction Surcharge Fund~~"~~ and shall be financed as provided in
7 Section 9.1 of this Act and Section 5-9-1 of the ~~"Unified Code~~
8 of Corrections~~"~~, unless the fines, costs, or additional amounts
9 imposed are subject to disbursement by the circuit clerk under
10 Section 27.5 of the Clerks of Courts Act. Moneys in this Fund
11 shall be expended as follows:

12 (1) a ~~A~~ portion of the total amount deposited in the
13 Fund may be used, as appropriated by the General Assembly,
14 for the ordinary and contingent expenses of the Illinois
15 Law Enforcement Training Standards Board;

16 (2) a ~~A~~ portion of the total amount deposited in the
17 Fund shall be appropriated for the reimbursement of local
18 governmental agencies participating in training programs
19 certified by the Board, in an amount equaling 1/2 of the
20 total sum paid by such agencies during the State's previous
21 fiscal year for mandated training for probationary police
22 officers or probationary county corrections officers and
23 for optional advanced and specialized law enforcement or
24 county corrections training; these. ~~These~~ reimbursements

1 may include the costs for tuition at training schools, the
2 salaries of trainees while in schools, and the necessary
3 travel and room and board expenses for each trainee; if. ~~If~~
4 the appropriations under this paragraph (2) are not
5 sufficient to fully reimburse the participating local
6 governmental agencies, the available funds shall be
7 apportioned among such agencies, with priority first given
8 to repayment of the costs of mandatory training given to
9 law enforcement officer or county corrections officer
10 recruits, then to repayment of costs of advanced or
11 specialized training for permanent police officers or
12 permanent county corrections officers;

13 (3) a ~~A~~ portion of the total amount deposited in the
14 Fund may be used to fund the "Intergovernmental Law
15 Enforcement Officer's In-Service Training Act", veto
16 overridden October 29, 1981, as now or hereafter amended,
17 at a rate and method to be determined by the board;

18 (4) a ~~A~~ portion of the Fund also may be used by the
19 Illinois Department of State Police for expenses incurred
20 in the training of employees from any State, county or
21 municipal agency whose function includes enforcement of
22 criminal or traffic law;

23 (5) a ~~A~~ portion of the Fund may be used by the Board to
24 fund grant-in-aid programs and services for the training of
25 employees from any county or municipal agency whose
26 functions include corrections or the enforcement of

1 criminal or traffic law;

2 (6) for ~~For~~ fiscal years 2013, 2014, ~~and~~ 2015, and 2016
3 only, a portion of the Fund also may be used by the
4 Department of State Police to finance any of its lawful
5 purposes or functions; and

6 (7) a ~~A~~ portion of the Fund may be used by the Board,
7 subject to appropriation, to administer grants to local law
8 enforcement agencies for the purpose of purchasing
9 bulletproof vests under the Law Enforcement Officer
10 Bulletproof Vest Act.

11 All payments from the Traffic and Criminal Conviction
12 Surcharge Fund shall be made each year from moneys appropriated
13 for the purposes specified in this Section. No more than 50% of
14 any appropriation under this Act shall be spent in any city
15 having a population of more than 500,000. The State Comptroller
16 and the State Treasurer shall from time to time, at the
17 direction of the Governor, transfer from the Traffic and
18 Criminal Conviction Surcharge Fund to the General Revenue Fund
19 in the State Treasury such amounts as the Governor determines
20 are in excess of the amounts required to meet the obligations
21 of the Traffic and Criminal Conviction Surcharge Fund.

22 (Source: P.A. 97-732, eff. 6-30-12; 98-24, eff. 6-19-13;
23 98-674, eff. 6-30-14; 98-743, eff. 1-1-15; revised 10-1-14.)

24 Section 5-40. The Law Enforcement Camera Grant Act is
25 amended by changing Section 10 as follows:

1 (50 ILCS 707/10)

2 Sec. 10. Law Enforcement Camera Grant Fund; creation,
3 rules.

4 (a) The Law Enforcement Camera Grant Fund is created as a
5 special fund in the State treasury. From appropriations to the
6 Board from the Fund, the Board must make grants to units of
7 local government in Illinois for the purpose of installing
8 video cameras in law enforcement vehicles and training law
9 enforcement officers in the operation of the cameras.

10 Moneys received for the purposes of this Section,
11 including, without limitation, fee receipts and gifts, grants,
12 and awards from any public or private entity, must be deposited
13 into the Fund. Any interest earned on moneys in the Fund must
14 be deposited into the Fund.

15 (b) The Board may set requirements for the distribution of
16 grant moneys and determine which law enforcement agencies are
17 eligible.

18 (c) The Board shall develop model rules to be adopted by
19 law enforcement agencies that receive grants under this
20 Section. The rules shall include the following requirements:

21 (1) Cameras must be installed in the law enforcement
22 vehicles.

23 (2) Videotaping must provide audio of the officer when
24 the officer is outside of the vehicle.

25 (3) Camera access must be restricted to the supervisors

1 of the officer in the vehicle.

2 (4) Cameras must be turned on continuously throughout
3 the officer's shift.

4 (5) A copy of the videotape must be made available upon
5 request to personnel of the law enforcement agency, the
6 local State's Attorney, and any persons depicted in the
7 video. Procedures for distribution of the videotape must
8 include safeguards to protect the identities of
9 individuals who are not a party to the requested stop.

10 (6) Law enforcement agencies that receive moneys under
11 this grant shall provide for storage of the tapes for a
12 period of not less than 2 years.

13 (d) Any law enforcement agency receiving moneys under this
14 Section must provide an annual report to the Board, the
15 Governor, and the General Assembly, which will be due on May 1
16 of the year following the receipt of the grant and each May 1
17 thereafter during the period of the grant. The report shall
18 include (i) the number of cameras received by the law
19 enforcement agency, (ii) the number of cameras actually
20 installed in law enforcement vehicles, (iii) a brief
21 description of the review process used by supervisors within
22 the law enforcement agency, (iv) a list of any criminal,
23 traffic, ordinance, and civil cases where video recordings were
24 used, including party names, case numbers, offenses charged,
25 and disposition of the matter, (this item applies, but is not
26 limited to, court proceedings, coroner's inquests, grand jury

1 proceedings, and plea bargains), and (v) any other information
2 relevant to the administration of the program.

3 (e) No applications for grant money under this Section
4 shall be accepted before January 1, 2007 or after January 1,
5 2011.

6 (f) Notwithstanding any other provision of law, in addition
7 to any other transfers that may be provided by law, on July 1,
8 2012 only, or as soon thereafter as practical, the State
9 Comptroller shall direct and the State Treasurer shall transfer
10 any funds in excess of \$1,000,000 held in the Law Enforcement
11 Camera Grant Fund to the State Police Operations Assistance
12 Fund.

13 (g) Notwithstanding any other provision of law, in addition
14 to any other transfers that may be provided by law, on July 1,
15 2013 only, or as soon thereafter as practical, the State
16 Comptroller shall direct and the State Treasurer shall transfer
17 the sum of \$2,000,000 from the Law Enforcement Camera Grant
18 Fund to the Traffic and Criminal Conviction Surcharge Fund.

19 (h) Notwithstanding any other provision of law, in addition
20 to any other transfers that may be provided by law, the State
21 Comptroller shall direct and the State Treasurer shall transfer
22 the sum of \$2,000,000 from the Law Enforcement Camera Grant
23 Fund to the Traffic and Criminal Conviction Surcharge Fund
24 according to the schedule specified as follows: one-half of the
25 specified amount shall be transferred on July 1, 2014, or as
26 soon thereafter as practical, and one-half of the specified

1 amount shall be transferred on June 1, 2015, or as soon
2 thereafter as practical.

3 (i) Notwithstanding any other provision of law, in addition
4 to any other transfers that may be provided by law, the State
5 Comptroller shall direct and the State Treasurer shall transfer
6 the sum of \$2,000,000 from the Law Enforcement Camera Grant
7 Fund to the Traffic and Criminal Conviction Surcharge Fund
8 according to the schedule specified as follows: one-half of the
9 specified amount shall be transferred on July 1, 2015, or as
10 soon thereafter as practical, and one-half of the specified
11 amount shall be transferred on June 1, 2016, or as soon
12 thereafter as practical.

13 (Source: P.A. 97-732, eff. 6-30-12; 98-24, eff. 6-19-13;
14 98-674, eff. 6-30-14.)

15 Section 5-45. The Unified Code of Corrections is amended by
16 changing Section 5-4-3a as follows:

17 (730 ILCS 5/5-4-3a)

18 Sec. 5-4-3a. Department of State Police Division of
19 Forensic Services ~~DNA testing~~ backlog accountability.

20 (a) On or before the fifteenth day of each month ~~August 1~~
21 ~~of each year~~, the Department of State Police shall report to
22 the Governor and both houses of the General Assembly the
23 following information:

24 (1) the extent of the backlog of cases awaiting testing

1 or awaiting DNA, drug chemistry, documents,
2 firearms/toolmarks, biology, footwear/tire tracks, latent
3 prints, microscopy, toxicology, and trace chemistry
4 analysis by that Department, including but not limited to
5 those tests conducted under Section 5-4-3, as of the last
6 day of the previous month ~~June 30 of the previous fiscal~~
7 ~~year~~, with the backlog being defined as all cases awaiting
8 forensic testing whether in the physical custody of the
9 State Police or in the physical custody of local law
10 enforcement, provided that the State Police have written
11 notice of any evidence in the physical custody of local law
12 enforcement prior to June 1 of that year; and

13 (2) what measures have been and are being taken to
14 reduce that backlog and the estimated costs or expenditures
15 in doing so.

16 (b) The information reported under this Section shall be
17 made available to the public, at the time it is reported, on
18 the official web site of the Department of State Police.

19 (Source: P.A. 93-785, eff. 7-21-04; 94-761, eff. 5-12-06;
20 94-1018, eff. 1-1-07.)

21 ARTICLE 99. EFFECTIVE DATE

22 Section 99-99. Effective date. This Act takes effect July
23 1, 2015."