

1 AN ACT concerning revenue.

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

4 Section 5. The Renewable Energy, Energy Efficiency, and
5 Coal Resources Development Law of 1997 is amended by changing
6 Section 6-5 and by adding Section 6-8 as follows:

7 (20 ILCS 687/6-5)

8 (Section scheduled to be repealed on December 31, 2020)

9 Sec. 6-5. Renewable Energy Resources and Coal Technology
10 Development Assistance Charge.

11 (a) Notwithstanding the provisions of Section 16-111 of the
12 Public Utilities Act but subject to subsection (e) of this
13 Section, each public utility, electric cooperative, as defined
14 in Section 3.4 of the Electric Supplier Act, and municipal
15 utility, as referenced in Section 3-105 of the Public Utilities
16 Act, that is engaged in the delivery of electricity or the
17 distribution of natural gas within the State of Illinois shall,
18 effective January 1, 1998, assess each of its customer accounts
19 a monthly Renewable Energy Resources and Coal Technology
20 Development Assistance Charge. The delivering public utility,
21 municipal electric or gas utility, or electric or gas
22 cooperative for a self-assessing purchaser remains subject to
23 the collection of the fee imposed by this Section. The monthly

1 charge shall be as follows:

2 (1) \$0.05 per month on each account for residential
3 electric service as defined in Section 13 of the Energy
4 Assistance Act;

5 (2) \$0.05 per month on each account for residential gas
6 service as defined in Section 13 of the Energy Assistance
7 Act;

8 (3) \$0.50 per month on each account for nonresidential
9 electric service, as defined in Section 13 of the Energy
10 Assistance Act, which had less than 10 megawatts of peak
11 demand during the previous calendar year;

12 (4) \$0.50 per month on each account for nonresidential
13 gas service, as defined in Section 13 of the Energy
14 Assistance Act, which had distributed to it less than
15 4,000,000 therms of gas during the previous calendar year;

16 (5) \$37.50 per month on each account for nonresidential
17 electric service, as defined in Section 13 of the Energy
18 Assistance Act, which had 10 megawatts or greater of peak
19 demand during the previous calendar year; and

20 (6) \$37.50 per month on each account for nonresidential
21 gas service, as defined in Section 13 of the Energy
22 Assistance Act, which had 4,000,000 or more therms of gas
23 distributed to it during the previous calendar year.

24 (b) The Renewable Energy Resources and Coal Technology
25 Development Assistance Charge assessed by electric and gas
26 public utilities shall be considered a charge for public

1 utility service.

2 (c) Fifty percent of the moneys collected pursuant to this
3 Section shall be deposited in the Renewable Energy Resources
4 Trust Fund by the Department of Revenue. The remaining 50
5 percent of the moneys collected pursuant to this Section shall
6 be deposited in the Coal Technology Development Assistance Fund
7 by the Department of Revenue for the exclusive purposes of (1)
8 capturing or sequestering carbon emissions produced by coal
9 combustion; (2) supporting research on the capture and
10 sequestration of carbon emissions produced by coal combustion;
11 and (3) improving coal miner safety.

12 (d) By the 20th day of the month following the month in
13 which the charges imposed by this Section were collected, each
14 utility and alternative retail electric supplier collecting
15 charges pursuant to this Section shall remit to the Department
16 of Revenue for deposit in the Renewable Energy Resources Trust
17 Fund and the Coal Technology Development Assistance Fund all
18 moneys received as payment of the charge provided for in this
19 Section on a return prescribed and furnished by the Department
20 of Revenue showing such information as the Department of
21 Revenue may reasonably require.

22 If any payment provided for in this Section exceeds the
23 utility or alternate retail electric supplier's liabilities
24 under this Act, as shown on an original return, the utility or
25 alternative retail electric supplier may credit the excess
26 payment against liability subsequently to be remitted to the

1 Department of Revenue under this Act.

2 (e) The charges imposed by this Section shall only apply to
3 customers of municipal electric or gas utilities and electric
4 or gas cooperatives if the municipal electric or gas utility or
5 electric or gas cooperative makes an affirmative decision to
6 impose the charge. If a municipal electric or gas utility or an
7 electric or gas cooperative makes an affirmative decision to
8 impose the charge provided by this Section, the municipal
9 electric or gas utility or electric or gas cooperative shall
10 inform the Department of Revenue in writing of such decision
11 when it begins to impose the charge. If a municipal electric or
12 gas utility or electric or gas cooperative does not assess this
13 charge, its customers shall not be eligible for the Renewable
14 Energy Resources Program.

15 (f) The Department of Revenue may establish such rules as
16 it deems necessary to implement this Section.

17 (Source: P.A. 95-481, eff. 8-28-07.)

18 (20 ILCS 687/6-8 new)

19 Sec. 6-8. Application of Retailers' Occupation Tax
20 provisions. All the provisions of Sections 4, 5, 5a, 5b, 5c,
21 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12,
22 and 13 of the Retailers' Occupation Tax Act that are not
23 inconsistent with this Act apply, as far as practicable, to the
24 surcharge imposed by this Act to the same extent as if those
25 provisions were included in this Act. References in the

1 incorporated Sections of the Retailers' Occupation Tax Act to
2 retailers, to sellers, or to persons engaged in the business of
3 selling tangible personal property mean persons required to
4 remit the charge imposed under this Act.

5 Section 10. The Cigarette Machine Operators' Occupation
6 Tax Act is amended by changing Section 1-40 as follows:

7 (35 ILCS 128/1-40)

8 Sec. 1-40. Returns.

9 (a) Cigarette machine operators shall file a return and
10 remit the tax imposed by Section 1-10 by the 15th day of each
11 month covering the preceding calendar month. Each such return
12 shall show: the quantity of cigarettes made or fabricated
13 during the period covered by the return; the beginning and
14 ending meter reading for each cigarette machine for the period
15 covered by the return; the quantity of such cigarettes sold or
16 otherwise disposed of during the period covered by the return;
17 the brand family and manufacturer and quantity of tobacco
18 products used to make or fabricate cigarettes by use of a
19 cigarette machine; the license number of each distributor from
20 whom tobacco products are purchased; the type and quantity of
21 cigarette tubes purchased for use in a cigarette machine; the
22 type and quantity of cigarette tubes used in a cigarette
23 machine; and such other information as the Department may
24 require. Such returns shall be filed on forms prescribed and

1 furnished by the Department. The Department may promulgate
2 rules to require that the cigarette machine operator's return
3 be accompanied by appropriate computer-generated magnetic
4 media supporting schedule data in the format required by the
5 Department, unless, as provided by rule, the Department grants
6 an exception upon petition of a cigarette machine operator.

7 Cigarette machine operators shall send a copy of those
8 returns, together with supporting schedule data, to the
9 Attorney General's Office by the 15th day of each month for the
10 period covering the preceding calendar month.

11 (b) Cigarette machine operators may take a credit against
12 any tax due under Section 1-10 of this Act for taxes imposed
13 and paid under the Tobacco Products Tax Act of 1995 on tobacco
14 products sold to a customer and used in a rolling machine
15 located at the cigarette machine operator's place of business.
16 To be eligible for such credit, the tobacco product must meet
17 the requirements of subsection (a) of Section 1-25 of this Act.
18 This subsection (b) is exempt from the provisions of Section
19 1-155 of this Act.

20 (c) If any payment provided for in this Section exceeds the
21 cigarette machine operator's liabilities under this Act, as
22 shown on an original return, the cigarette machine operator may
23 credit such excess payment against liability subsequently to be
24 remitted to the Department under this Act, in accordance with
25 reasonable rules adopted by the Department.

26 (Source: P.A. 97-688, eff. 6-14-12.)

1 Section 15. The Cigarette Tax Act is amended by changing
2 Section 2 as follows:

3 (35 ILCS 130/2) (from Ch. 120, par. 453.2)

4 Sec. 2. Tax imposed; rate; collection, payment, and
5 distribution; discount.

6 (a) A tax is imposed upon any person engaged in business as
7 a retailer of cigarettes in this State at the rate of 5 1/2
8 mills per cigarette sold, or otherwise disposed of in the
9 course of such business in this State. In addition to any other
10 tax imposed by this Act, a tax is imposed upon any person
11 engaged in business as a retailer of cigarettes in this State
12 at a rate of 1/2 mill per cigarette sold or otherwise disposed
13 of in the course of such business in this State on and after
14 January 1, 1947, and shall be paid into the Metropolitan Fair
15 and Exposition Authority Reconstruction Fund or as otherwise
16 provided in Section 29. On and after December 1, 1985, in
17 addition to any other tax imposed by this Act, a tax is imposed
18 upon any person engaged in business as a retailer of cigarettes
19 in this State at a rate of 4 mills per cigarette sold or
20 otherwise disposed of in the course of such business in this
21 State. Of the additional tax imposed by this amendatory Act of
22 1985, \$9,000,000 of the moneys received by the Department of
23 Revenue pursuant to this Act shall be paid each month into the
24 Common School Fund. On and after the effective date of this

1 amendatory Act of 1989, in addition to any other tax imposed by
2 this Act, a tax is imposed upon any person engaged in business
3 as a retailer of cigarettes at the rate of 5 mills per
4 cigarette sold or otherwise disposed of in the course of such
5 business in this State. On and after the effective date of this
6 amendatory Act of 1993, in addition to any other tax imposed by
7 this Act, a tax is imposed upon any person engaged in business
8 as a retailer of cigarettes at the rate of 7 mills per
9 cigarette sold or otherwise disposed of in the course of such
10 business in this State. On and after December 15, 1997, in
11 addition to any other tax imposed by this Act, a tax is imposed
12 upon any person engaged in business as a retailer of cigarettes
13 at the rate of 7 mills per cigarette sold or otherwise disposed
14 of in the course of such business of this State. All of the
15 moneys received by the Department of Revenue pursuant to this
16 Act and the Cigarette Use Tax Act from the additional taxes
17 imposed by this amendatory Act of 1997, shall be paid each
18 month into the Common School Fund. On and after July 1, 2002,
19 in addition to any other tax imposed by this Act, a tax is
20 imposed upon any person engaged in business as a retailer of
21 cigarettes at the rate of 20.0 mills per cigarette sold or
22 otherwise disposed of in the course of such business in this
23 State. Beginning on June 24, 2012, in addition to any other tax
24 imposed by this Act, a tax is imposed upon any person engaged
25 in business as a retailer of cigarettes at the rate of 50 mills
26 per cigarette sold or otherwise disposed of in the course of

1 such business in this State. All moneys received by the
2 Department of Revenue under this Act and the Cigarette Use Tax
3 Act from the additional taxes imposed by this amendatory Act of
4 the 97th General Assembly shall be paid each month into the
5 Healthcare Provider Relief Fund. The payment of such taxes
6 shall be evidenced by a stamp affixed to each original package
7 of cigarettes, or an authorized substitute for such stamp
8 imprinted on each original package of such cigarettes
9 underneath the sealed transparent outside wrapper of such
10 original package, as hereinafter provided. However, such taxes
11 are not imposed upon any activity in such business in
12 interstate commerce or otherwise, which activity may not under
13 the Constitution and statutes of the United States be made the
14 subject of taxation by this State.

15 Beginning on the effective date of this amendatory Act of
16 the 92nd General Assembly and through June 30, 2006, all of the
17 moneys received by the Department of Revenue pursuant to this
18 Act and the Cigarette Use Tax Act, other than the moneys that
19 are dedicated to the Common School Fund, shall be distributed
20 each month as follows: first, there shall be paid into the
21 General Revenue Fund an amount which, when added to the amount
22 paid into the Common School Fund for that month, equals
23 \$33,300,000, except that in the month of August of 2004, this
24 amount shall equal \$83,300,000; then, from the moneys
25 remaining, if any amounts required to be paid into the General
26 Revenue Fund in previous months remain unpaid, those amounts

1 shall be paid into the General Revenue Fund; then, beginning on
2 April 1, 2003, from the moneys remaining, \$5,000,000 per month
3 shall be paid into the School Infrastructure Fund; then, if any
4 amounts required to be paid into the School Infrastructure Fund
5 in previous months remain unpaid, those amounts shall be paid
6 into the School Infrastructure Fund; then the moneys remaining,
7 if any, shall be paid into the Long-Term Care Provider Fund. To
8 the extent that more than \$25,000,000 has been paid into the
9 General Revenue Fund and Common School Fund per month for the
10 period of July 1, 1993 through the effective date of this
11 amendatory Act of 1994 from combined receipts of the Cigarette
12 Tax Act and the Cigarette Use Tax Act, notwithstanding the
13 distribution provided in this Section, the Department of
14 Revenue is hereby directed to adjust the distribution provided
15 in this Section to increase the next monthly payments to the
16 Long Term Care Provider Fund by the amount paid to the General
17 Revenue Fund and Common School Fund in excess of \$25,000,000
18 per month and to decrease the next monthly payments to the
19 General Revenue Fund and Common School Fund by that same excess
20 amount.

21 Beginning on July 1, 2006, all of the moneys received by
22 the Department of Revenue pursuant to this Act and the
23 Cigarette Use Tax Act, other than the moneys that are dedicated
24 to the Common School Fund and, beginning on the effective date
25 of this amendatory Act of the 97th General Assembly, other than
26 the moneys from the additional taxes imposed by this amendatory

1 Act of the 97th General Assembly that must be paid each month
2 into the Healthcare Provider Relief Fund, shall be distributed
3 each month as follows: first, there shall be paid into the
4 General Revenue Fund an amount that, when added to the amount
5 paid into the Common School Fund for that month, equals
6 \$29,200,000; then, from the moneys remaining, if any amounts
7 required to be paid into the General Revenue Fund in previous
8 months remain unpaid, those amounts shall be paid into the
9 General Revenue Fund; then from the moneys remaining,
10 \$5,000,000 per month shall be paid into the School
11 Infrastructure Fund; then, if any amounts required to be paid
12 into the School Infrastructure Fund in previous months remain
13 unpaid, those amounts shall be paid into the School
14 Infrastructure Fund; then the moneys remaining, if any, shall
15 be paid into the Long-Term Care Provider Fund.

16 Moneys collected from the tax imposed on little cigars
17 under Section 10-10 of the Tobacco Products Tax Act of 1995
18 shall be included with the moneys collected under the Cigarette
19 Tax Act and the Cigarette Use Tax Act when making distributions
20 to the Common School Fund, the Healthcare Provider Relief Fund,
21 the General Revenue Fund, the School Infrastructure Fund, and
22 the Long-Term Care Provider Fund under this Section.

23 When any tax imposed herein terminates or has terminated,
24 distributors who have bought stamps while such tax was in
25 effect and who therefore paid such tax, but who can show, to
26 the Department's satisfaction, that they sold the cigarettes to

1 which they affixed such stamps after such tax had terminated
2 and did not recover the tax or its equivalent from purchasers,
3 shall be allowed by the Department to take credit for such
4 absorbed tax against subsequent tax stamp purchases from the
5 Department by such distributor.

6 The impact of the tax levied by this Act is imposed upon
7 the retailer and shall be prepaid or pre-collected by the
8 distributor for the purpose of convenience and facility only,
9 and the amount of the tax shall be added to the price of the
10 cigarettes sold by such distributor. Collection of the tax
11 shall be evidenced by a stamp or stamps affixed to each
12 original package of cigarettes, as hereinafter provided. Any
13 distributor who purchases stamps may credit any excess payments
14 verified by the Department against amounts subsequently due for
15 the purchase of additional stamps, until such time as no excess
16 payment remains.

17 Each distributor shall collect the tax from the retailer at
18 or before the time of the sale, shall affix the stamps as
19 hereinafter required, and shall remit the tax collected from
20 retailers to the Department, as hereinafter provided. Any
21 distributor who fails to properly collect and pay the tax
22 imposed by this Act shall be liable for the tax. Any
23 distributor having cigarettes to which stamps have been affixed
24 in his possession for sale on the effective date of this
25 amendatory Act of 1989 shall not be required to pay the
26 additional tax imposed by this amendatory Act of 1989 on such

1 stamped cigarettes. Any distributor having cigarettes to which
2 stamps have been affixed in his or her possession for sale at
3 12:01 a.m. on the effective date of this amendatory Act of
4 1993, is required to pay the additional tax imposed by this
5 amendatory Act of 1993 on such stamped cigarettes. This
6 payment, less the discount provided in subsection (b), shall be
7 due when the distributor first makes a purchase of cigarette
8 tax stamps after the effective date of this amendatory Act of
9 1993, or on the first due date of a return under this Act after
10 the effective date of this amendatory Act of 1993, whichever
11 occurs first. Any distributor having cigarettes to which stamps
12 have been affixed in his possession for sale on December 15,
13 1997 shall not be required to pay the additional tax imposed by
14 this amendatory Act of 1997 on such stamped cigarettes.

15 Any distributor having cigarettes to which stamps have been
16 affixed in his or her possession for sale on July 1, 2002 shall
17 not be required to pay the additional tax imposed by this
18 amendatory Act of the 92nd General Assembly on those stamped
19 cigarettes.

20 Any retailer having cigarettes in his or her possession on
21 June 24, 2012 to which tax stamps have been affixed is not
22 required to pay the additional tax that begins on June 24, 2012
23 imposed by this amendatory Act of the 97th General Assembly on
24 those stamped cigarettes. Any distributor having cigarettes in
25 his or her possession on June 24, 2012 to which tax stamps have
26 been affixed, and any distributor having stamps in his or her

1 possession on June 24, 2012 that have not been affixed to
2 packages of cigarettes before June 24, 2012, is required to pay
3 the additional tax that begins on June 24, 2012 imposed by this
4 amendatory Act of the 97th General Assembly to the extent the
5 calendar year 2012 average monthly volume of cigarette stamps
6 in the distributor's possession exceeds the average monthly
7 volume of cigarette stamps purchased by the distributor in
8 calendar year 2011. This payment, less the discount provided in
9 subsection (b), is due when the distributor first makes a
10 purchase of cigarette stamps on or after June 24, 2012 or on
11 the first due date of a return under this Act occurring on or
12 after June 24, 2012, whichever occurs first. Those distributors
13 may elect to pay the additional tax on packages of cigarettes
14 to which stamps have been affixed and on any stamps in the
15 distributor's possession that have not been affixed to packages
16 of cigarettes over a period not to exceed 12 months from the
17 due date of the additional tax by notifying the Department in
18 writing. The first payment for distributors making such
19 election is due when the distributor first makes a purchase of
20 cigarette tax stamps on or after June 24, 2012 or on the first
21 due date of a return under this Act occurring on or after June
22 24, 2012, whichever occurs first. Distributors making such an
23 election are not entitled to take the discount provided in
24 subsection (b) on such payments.

25 Distributors making sales of cigarettes to secondary
26 distributors shall add the amount of the tax to the price of

1 the cigarettes sold by the distributors. Secondary
2 distributors making sales of cigarettes to retailers shall
3 include the amount of the tax in the price of the cigarettes
4 sold to retailers. The amount of tax shall not be less than the
5 amount of taxes imposed by the State and all local
6 jurisdictions. The amount of local taxes shall be calculated
7 based on the location of the retailer's place of business shown
8 on the retailer's certificate of registration or
9 sub-registration issued to the retailer pursuant to Section 2a
10 of the Retailers' Occupation Tax Act. The original packages of
11 cigarettes sold to the retailer shall bear all the required
12 stamps, or other indicia, for the taxes included in the price
13 of cigarettes.

14 The amount of the Cigarette Tax imposed by this Act shall
15 be separately stated, apart from the price of the goods, by
16 distributors, manufacturer representatives, secondary
17 distributors, and retailers, in all bills and sales invoices.

18 (b) The distributor shall be required to collect the taxes
19 provided under paragraph (a) hereof, and, to cover the costs of
20 such collection, shall be allowed a discount during any year
21 commencing July 1st and ending the following June 30th in
22 accordance with the schedule set out hereinbelow, which
23 discount shall be allowed at the time of purchase of the stamps
24 when purchase is required by this Act, or at the time when the
25 tax is remitted to the Department without the purchase of
26 stamps from the Department when that method of paying the tax

1 is required or authorized by this Act. Prior to December 1,
2 1985, a discount equal to 1 2/3% of the amount of the tax up to
3 and including the first \$700,000 paid hereunder by such
4 distributor to the Department during any such year; 1 1/3% of
5 the next \$700,000 of tax or any part thereof, paid hereunder by
6 such distributor to the Department during any such year; 1% of
7 the next \$700,000 of tax, or any part thereof, paid hereunder
8 by such distributor to the Department during any such year, and
9 2/3 of 1% of the amount of any additional tax paid hereunder by
10 such distributor to the Department during any such year shall
11 apply. On and after December 1, 1985, a discount equal to 1.75%
12 of the amount of the tax payable under this Act up to and
13 including the first \$3,000,000 paid hereunder by such
14 distributor to the Department during any such year and 1.5% of
15 the amount of any additional tax paid hereunder by such
16 distributor to the Department during any such year shall apply.

17 Two or more distributors that use a common means of
18 affixing revenue tax stamps or that are owned or controlled by
19 the same interests shall be treated as a single distributor for
20 the purpose of computing the discount.

21 (c) The taxes herein imposed are in addition to all other
22 occupation or privilege taxes imposed by the State of Illinois,
23 or by any political subdivision thereof, or by any municipal
24 corporation.

25 (Source: P.A. 97-587, eff. 8-26-11; 97-688, eff. 6-14-12;
26 98-273, eff. 8-9-13.)

1 Section 20. The Cigarette Use Tax Act is amended by
2 changing Section 3 as follows:

3 (35 ILCS 135/3) (from Ch. 120, par. 453.33)

4 Sec. 3. Stamp payment. The tax hereby imposed shall be
5 collected by a distributor maintaining a place of business in
6 this State or a distributor authorized by the Department
7 pursuant to Section 7 hereof to collect the tax, and the amount
8 of the tax shall be added to the price of the cigarettes sold
9 by such distributor. Collection of the tax shall be evidenced
10 by a stamp or stamps affixed to each original package of
11 cigarettes or by an authorized substitute for such stamp
12 imprinted on each original package of such cigarettes
13 underneath the sealed transparent outside wrapper of such
14 original package, except as hereinafter provided. Each
15 distributor who is required or authorized to collect the tax
16 herein imposed, before delivering or causing to be delivered
17 any original packages of cigarettes in this State to any
18 purchaser, shall firmly affix a proper stamp or stamps to each
19 such package, or (in the case of manufacturers of cigarettes in
20 original packages which are contained inside a sealed
21 transparent wrapper) shall imprint the required language on the
22 original package of cigarettes beneath such outside wrapper as
23 hereinafter provided. Such stamp or stamps need not be affixed
24 to the original package of any cigarettes with respect to which

1 the distributor is required to affix a like stamp or stamps by
2 virtue of the Cigarette Tax Act, however, and no tax imprint
3 need be placed underneath the sealed transparent wrapper of an
4 original package of cigarettes with respect to which the
5 distributor is required or authorized to employ a like tax
6 imprint by virtue of the Cigarette Tax Act. Any distributor who
7 purchases stamps may credit any excess payments verified by the
8 Department against amounts subsequently due for the purchase of
9 additional stamps, until such time as no excess payment
10 remains.

11 No stamp or imprint may be affixed to, or made upon, any
12 package of cigarettes unless that package complies with all
13 requirements of the federal Cigarette Labeling and Advertising
14 Act, 15 U.S.C. 1331 and following, for the placement of labels,
15 warnings, or any other information upon a package of cigarettes
16 that is sold within the United States. Under the authority of
17 Section 6, the Department shall revoke the license of any
18 distributor that is determined to have violated this paragraph.
19 A person may not affix a stamp on a package of cigarettes,
20 cigarette papers, wrappers, or tubes if that individual package
21 has been marked for export outside the United States with a
22 label or notice in compliance with Section 290.185 of Title 27
23 of the Code of Federal Regulations. It is not a defense to a
24 proceeding for violation of this paragraph that the label or
25 notice has been removed, mutilated, obliterated, or altered in
26 any manner.

1 Only distributors licensed under this Act and
2 transporters, as defined in Section 9c of the Cigarette Tax
3 Act, may possess unstamped original packages of cigarettes.
4 Prior to shipment to an Illinois retailer or secondary
5 distributor, a stamp shall be applied to each original package
6 of cigarettes sold to the retailer or secondary distributor. A
7 distributor may apply a tax stamp only to an original package
8 of cigarettes purchased or obtained directly from an in-state
9 maker, manufacturer, or fabricator licensed as a distributor
10 under Section 4 of this Act or an out-of-state maker,
11 manufacturer, or fabricator holding a permit under Section 7 of
12 this Act. A licensed distributor may ship or otherwise cause to
13 be delivered unstamped original packages of cigarettes in,
14 into, or from this State. A licensed distributor may transport
15 unstamped original packages of cigarettes to a facility,
16 wherever located, owned or controlled by such distributor;
17 however, a distributor may not transport unstamped original
18 packages of cigarettes to a facility where retail sales of
19 cigarettes take place or to a facility where a secondary
20 distributor makes sales for resale. Any licensed distributor
21 that ships or otherwise causes to be delivered unstamped
22 original packages of cigarettes into, within, or from this
23 State shall ensure that the invoice or equivalent documentation
24 and the bill of lading or freight bill for the shipment
25 identifies the true name and address of the consignor or
26 seller, the true name and address of the consignee or

1 purchaser, and the quantity by brand style of the cigarettes so
2 transported, provided that this Section shall not be construed
3 as to impose any requirement or liability upon any common or
4 contract carrier.

5 Distributors making sales of cigarettes to secondary
6 distributors shall add the amount of the tax to the price of
7 the cigarettes sold by the distributors. Secondary
8 distributors making sales of cigarettes to retailers shall
9 include the amount of the tax in the price of the cigarettes
10 sold to retailers. The amount of tax shall not be less than the
11 amount of taxes imposed by the State and all local
12 jurisdictions. The amount of local taxes shall be calculated
13 based on the location of the retailer's place of business shown
14 on the retailer's certificate of registration or
15 sub-registration issued to the retailer pursuant to Section 2a
16 of the Retailers' Occupation Tax Act. The original packages of
17 cigarettes sold by the retailer shall bear all the required
18 stamps, or other indicia, for the taxes included in the price
19 of cigarettes.

20 Stamps, when required hereunder, shall be purchased from
21 the Department, or any person authorized by the Department, by
22 distributors. On and after July 1, 2003, payment for such
23 stamps must be made by means of electronic funds transfer. The
24 Department may refuse to sell stamps to any person who does not
25 comply with the provisions of this Act. Beginning on June 6,
26 2002 and through June 30, 2002, persons holding valid licenses

1 as distributors may purchase cigarette tax stamps up to an
2 amount equal to 115% of the distributor's average monthly
3 cigarette tax stamp purchases over the 12 calendar months prior
4 to June 6, 2002.

5 Prior to December 1, 1985, the Department shall allow a
6 distributor 21 days in which to make final payment of the
7 amount to be paid for such stamps, by allowing the distributor
8 to make payment for the stamps at the time of purchasing them
9 with a draft which shall be in such form as the Department
10 prescribes, and which shall be payable within 21 days
11 thereafter: Provided that such distributor has filed with the
12 Department, and has received the Department's approval of, a
13 bond, which is in addition to the bond required under Section 4
14 of this Act, payable to the Department in an amount equal to
15 80% of such distributor's average monthly tax liability to the
16 Department under this Act during the preceding calendar year or
17 \$500,000, whichever is less. The bond shall be joint and
18 several and shall be in the form of a surety company bond in
19 such form as the Department prescribes, or it may be in the
20 form of a bank certificate of deposit or bank letter of credit.
21 The bond shall be conditioned upon the distributor's payment of
22 the amount of any 21-day draft which the Department accepts
23 from that distributor for the delivery of stamps to that
24 distributor under this Act. The distributor's failure to pay
25 any such draft, when due, shall also make such distributor
26 automatically liable to the Department for a penalty equal to

1 25% of the amount of such draft.

2 On and after December 1, 1985 and until July 1, 2003, the
3 Department shall allow a distributor 30 days in which to make
4 final payment of the amount to be paid for such stamps, by
5 allowing the distributor to make payment for the stamps at the
6 time of purchasing them with a draft which shall be in such
7 form as the Department prescribes, and which shall be payable
8 within 30 days thereafter, and beginning on January 1, 2003 and
9 thereafter, the draft shall be payable by means of electronic
10 funds transfer: Provided that such distributor has filed with
11 the Department, and has received the Department's approval of,
12 a bond, which is in addition to the bond required under Section
13 4 of this Act, payable to the Department in an amount equal to
14 150% of such distributor's average monthly tax liability to the
15 Department under this Act during the preceding calendar year or
16 \$750,000, whichever is less, except that as to bonds filed on
17 or after January 1, 1987, such additional bond shall be in an
18 amount equal to 100% of such distributor's average monthly tax
19 liability under this Act during the preceding calendar year or
20 \$750,000, whichever is less. The bond shall be joint and
21 several and shall be in the form of a surety company bond in
22 such form as the Department prescribes, or it may be in the
23 form of a bank certificate of deposit or bank letter of credit.
24 The bond shall be conditioned upon the distributor's payment of
25 the amount of any 30-day draft which the Department accepts
26 from that distributor for the delivery of stamps to that

1 distributor under this Act. The distributor's failure to pay
2 any such draft, when due, shall also make such distributor
3 automatically liable to the Department for a penalty equal to
4 25% of the amount of such draft.

5 Every prior continuous compliance taxpayer shall be exempt
6 from all requirements under this Section concerning the
7 furnishing of such bond, as defined in this Section, as a
8 condition precedent to his being authorized to engage in the
9 business licensed under this Act. This exemption shall continue
10 for each such taxpayer until such time as he may be determined
11 by the Department to be delinquent in the filing of any
12 returns, or is determined by the Department (either through the
13 Department's issuance of a final assessment which has become
14 final under the Act, or by the taxpayer's filing of a return
15 which admits tax to be due that is not paid) to be delinquent
16 or deficient in the paying of any tax under this Act, at which
17 time that taxpayer shall become subject to the bond
18 requirements of this Section and, as a condition of being
19 allowed to continue to engage in the business licensed under
20 this Act, shall be required to furnish bond to the Department
21 in such form as provided in this Section. Such taxpayer shall
22 furnish such bond for a period of 2 years, after which, if the
23 taxpayer has not been delinquent in the filing of any returns,
24 or delinquent or deficient in the paying of any tax under this
25 Act, the Department may reinstate such person as a prior
26 continuance compliance taxpayer. Any taxpayer who fails to pay

1 an admitted or established liability under this Act may also be
2 required to post bond or other acceptable security with the
3 Department guaranteeing the payment of such admitted or
4 established liability.

5 Except as otherwise provided in this Section, any person
6 aggrieved by any decision of the Department under this Section
7 may, within the time allowed by law, protest and request a
8 hearing before the Department, whereupon the Department shall
9 give notice and shall hold a hearing in conformity with the
10 provisions of this Act and then issue its final administrative
11 decision in the matter to such person. Effective July 1, 2013,
12 protests concerning matters that are subject to the
13 jurisdiction of the Illinois Independent Tax Tribunal shall be
14 filed in accordance with the Illinois Independent Tax Tribunal
15 Act of 2012, and hearings concerning those matters shall be
16 held before the Tribunal in accordance with that Act. With
17 respect to protests filed with the Department prior to July 1,
18 2013 that would otherwise be subject to the jurisdiction of the
19 Illinois Independent Tax Tribunal, the person filing the
20 protest may elect to be subject to the provisions of the
21 Illinois Independent Tax Tribunal Act of 2012 at any time on or
22 after July 1, 2013, but not later than 30 days after the date
23 on which the protest was filed. If made, the election shall be
24 irrevocable. In the absence of such a protest filed within the
25 time allowed by law, the Department's decision shall become
26 final without any further determination being made or notice

1 given.

2 The Department shall discharge any surety and shall release
3 and return any bond or security deposited, assigned, pledged,
4 or otherwise provided to it by a taxpayer under this Section
5 within 30 days after:

6 (1) such Taxpayer becomes a prior continuous
7 compliance taxpayer; or

8 (2) such taxpayer has ceased to collect receipts on
9 which he is required to remit tax to the Department, has
10 filed a final tax return, and has paid to the Department an
11 amount sufficient to discharge his remaining tax liability
12 as determined by the Department under this Act. The
13 Department shall make a final determination of the
14 taxpayer's outstanding tax liability as expeditiously as
15 possible after his final tax return has been filed. If the
16 Department cannot make such final determination within 45
17 days after receiving the final tax return, within such
18 period it shall so notify the taxpayer, stating its reasons
19 therefor.

20 At the time of purchasing such stamps from the Department
21 when purchase is required by this Act, or at the time when the
22 tax which he has collected is remitted by a distributor to the
23 Department without the purchase of stamps from the Department
24 when that method of remitting the tax that has been collected
25 is required or authorized by this Act, the distributor shall be
26 allowed a discount during any year commencing July 1 and ending

1 the following June 30 in accordance with the schedule set out
2 hereinbelow, from the amount to be paid by him to the
3 Department for such stamps, or to be paid by him to the
4 Department on the basis of monthly remittances (as the case may
5 be), to cover the cost, to such distributor, of collecting the
6 tax herein imposed by affixing such stamps to the original
7 packages of cigarettes sold by such distributor or by placing
8 tax imprints underneath the sealed transparent wrapper of
9 original packages of cigarettes sold by such distributor (as
10 the case may be): (1) Prior to December 1, 1985, a discount
11 equal to 1-2/3% of the amount of the tax up to and including
12 the first \$700,000 paid hereunder by such distributor to the
13 Department during any such year; 1-1/3% of the next \$700,000 of
14 tax or any part thereof, paid hereunder by such distributor to
15 the Department during any such year; 1% of the next \$700,000 of
16 tax, or any part thereof, paid hereunder by such distributor to
17 the Department during any such year; and 2/3 of 1% of the
18 amount of any additional tax paid hereunder by such distributor
19 to the Department during any such year or (2) On and after
20 December 1, 1985, a discount equal to 1.75% of the amount of
21 the tax payable under this Act up to and including the first
22 \$3,000,000 paid hereunder by such distributor to the Department
23 during any such year and 1.5% of the amount of any additional
24 tax paid hereunder by such distributor to the Department during
25 any such year.

26 Two or more distributors that use a common means of

1 affixing revenue tax stamps or that are owned or controlled by
2 the same interests shall be treated as a single distributor for
3 the purpose of computing the discount.

4 Cigarette manufacturers who are distributors under Section
5 7(a) of this Act, and who place their cigarettes in original
6 packages which are contained inside a sealed transparent
7 wrapper, shall be required to remit the tax which they are
8 required to collect under this Act to the Department by
9 remitting the amount thereof to the Department by the 5th day
10 of each month, covering cigarettes shipped or otherwise
11 delivered to points in Illinois to purchasers during the
12 preceding calendar month, but a distributor need not remit to
13 the Department the tax so collected by him from purchasers
14 under this Act to the extent to which such distributor is
15 required to remit the tax imposed by the Cigarette Tax Act to
16 the Department with respect to the same cigarettes. All taxes
17 upon cigarettes under this Act are a direct tax upon the retail
18 consumer and shall conclusively be presumed to be precollected
19 for the purpose of convenience and facility only. Cigarette
20 manufacturers that are distributors licensed under Section
21 7(a) of this Act and who place their cigarettes in original
22 packages which are contained inside a sealed transparent
23 wrapper, before delivering such cigarettes or causing such
24 cigarettes to be delivered in this State to purchasers, shall
25 evidence their obligation to collect and remit the tax due with
26 respect to such cigarettes by imprinting language to be

1 prescribed by the Department on each original package of such
2 cigarettes underneath the sealed transparent outside wrapper
3 of such original package, in such place thereon and in such
4 manner as the Department may prescribe; provided (as stated
5 hereinbefore) that this requirement does not apply when such
6 distributor is required or authorized by the Cigarette Tax Act
7 to place the tax imprint provided for in the last paragraph of
8 Section 3 of that Act underneath the sealed transparent wrapper
9 of such original package of cigarettes. Such imprinted language
10 shall acknowledge the manufacturer's collection and payment of
11 or liability for the tax imposed by this Act with respect to
12 such cigarettes.

13 The Department shall adopt the design or designs of the tax
14 stamps and shall procure the printing of such stamps in such
15 amounts and denominations as it deems necessary to provide for
16 the affixation of the proper amount of tax stamps to each
17 original package of cigarettes.

18 Where tax stamps are required, the Department may authorize
19 distributors to affix revenue tax stamps by imprinting tax
20 meter stamps upon original packages of cigarettes. The
21 Department shall adopt rules and regulations relating to the
22 imprinting of such tax meter stamps as will result in payment
23 of the proper taxes as herein imposed. No distributor may affix
24 revenue tax stamps to original packages of cigarettes by
25 imprinting meter stamps thereon unless such distributor has
26 first obtained permission from the Department to employ this

1 method of affixation. The Department shall regulate the use of
2 tax meters and may, to assure the proper collection of the
3 taxes imposed by this Act, revoke or suspend the privilege,
4 theretofore granted by the Department to any distributor, to
5 imprint tax meter stamps upon original packages of cigarettes.

6 The tax hereby imposed and not paid pursuant to this
7 Section shall be paid to the Department directly by any person
8 using such cigarettes within this State, pursuant to Section 12
9 hereof.

10 A distributor shall not affix, or cause to be affixed, any
11 stamp or imprint to a package of cigarettes, as provided for in
12 this Section, if the tobacco product manufacturer, as defined
13 in Section 10 of the Tobacco Product Manufacturers' Escrow Act,
14 that made or sold the cigarettes has failed to become a
15 participating manufacturer, as defined in subdivision (a)(1)
16 of Section 15 of the Tobacco Product Manufacturers' Escrow Act,
17 or has failed to create a qualified escrow fund for any
18 cigarettes manufactured by the tobacco product manufacturer
19 and sold in this State or otherwise failed to bring itself into
20 compliance with subdivision (a)(2) of Section 15 of the Tobacco
21 Product Manufacturers' Escrow Act.

22 (Source: P.A. 96-782, eff. 1-1-10; 96-1027, eff. 7-12-10;
23 97-1129, eff. 8-28-12.)

24 Section 25. The Tobacco Products Tax Act of 1995 is amended
25 by changing Section 10-30 as follows:

1 (35 ILCS 143/10-30)

2 Sec. 10-30. Returns.

3 (a) Every distributor shall, on or before the 15th day of
4 each month, file a return with the Department covering the
5 preceding calendar month. The return shall disclose the
6 wholesale price for all tobacco products other than moist snuff
7 and the quantity in ounces of moist snuff sold or otherwise
8 disposed of and other information that the Department may
9 reasonably require. The return shall be filed upon a form
10 prescribed and furnished by the Department.

11 (b) In addition to the information required under
12 subsection (a), on or before the 15th day of each month,
13 covering the preceding calendar month, each stamping
14 distributor shall, on forms prescribed and furnished by the
15 Department, report the quantity of little cigars sold or
16 otherwise disposed of, including the number of packages of
17 little cigars sold or disposed of during the month containing
18 20 or 25 little cigars.

19 (c) At the time when any return of any distributor is due
20 to be filed with the Department, the distributor shall also
21 remit to the Department the tax liability that the distributor
22 has incurred for transactions occurring in the preceding
23 calendar month.

24 (d) The Department may adopt rules to require the
25 electronic filing of any return or document required to be

1 filed under this Act. Those rules may provide for exceptions
2 from the filing requirement set forth in this paragraph for
3 persons who demonstrate that they do not have access to the
4 Internet and petition the Department to waive the electronic
5 filing requirement.

6 (e) If any payment provided for in this Section exceeds the
7 distributor's liabilities under this Act, as shown on an
8 original return, the distributor may credit such excess payment
9 against liability subsequently to be remitted to the Department
10 under this Act, in accordance with reasonable rules adopted by
11 the Department.

12 (Source: P.A. 97-688, eff. 6-14-12; 98-273, eff. 8-9-13.)

13 Section 30. The Hotel Operators' Occupation Tax Act is
14 amended by changing Section 6 as follows:

15 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

16 Sec. 6. Except as provided hereinafter in this Section, on
17 or before the last day of each calendar month, every person
18 engaged in the business of renting, leasing or letting rooms in
19 a hotel in this State during the preceding calendar month shall
20 file a return with the Department, stating:

21 1. The name of the operator;

22 2. His residence address and the address of his
23 principal place of business and the address of the
24 principal place of business (if that is a different

1 address) from which he engages in the business of renting,
2 leasing or letting rooms in a hotel in this State;

3 3. Total amount of rental receipts received by him
4 during the preceding calendar month from renting, leasing
5 or letting rooms during such preceding calendar month;

6 4. Total amount of rental receipts received by him
7 during the preceding calendar month from renting, leasing
8 or letting rooms to permanent residents during such
9 preceding calendar month;

10 5. Total amount of other exclusions from gross rental
11 receipts allowed by this Act;

12 6. Gross rental receipts which were received by him
13 during the preceding calendar month and upon the basis of
14 which the tax is imposed;

15 7. The amount of tax due;

16 8. Such other reasonable information as the Department
17 may require.

18 If the operator's average monthly tax liability to the
19 Department does not exceed \$200, the Department may authorize
20 his returns to be filed on a quarter annual basis, with the
21 return for January, February and March of a given year being
22 due by April 30 of such year; with the return for April, May
23 and June of a given year being due by July 31 of such year; with
24 the return for July, August and September of a given year being
25 due by October 31 of such year, and with the return for
26 October, November and December of a given year being due by

1 January 31 of the following year.

2 If the operator's average monthly tax liability to the
3 Department does not exceed \$50, the Department may authorize
4 his returns to be filed on an annual basis, with the return for
5 a given year being due by January 31 of the following year.

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

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

16 Where the same person has more than 1 business registered
17 with the Department under separate registrations under this
18 Act, such person shall not file each return that is due as a
19 single return covering all such registered businesses, but
20 shall file separate returns for each such registered business.

21 In his return, the operator shall determine the value of
22 any consideration other than money received by him in
23 connection with the renting, leasing or letting of rooms in the
24 course of his business and he shall include such value in his
25 return. Such determination shall be subject to review and
26 revision by the Department in the manner hereinafter provided

1 for the correction of returns.

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

6 The person filing the return herein provided for shall, at
7 the time of filing such return, pay to the Department the
8 amount of tax herein imposed. The operator filing the return
9 under this Section shall, at the time of filing such return,
10 pay to the Department the amount of tax imposed by this Act
11 less a discount of 2.1% or \$25 per calendar year, whichever is
12 greater, which is allowed to reimburse the operator for the
13 expenses incurred in keeping records, preparing and filing
14 returns, remitting the tax and supplying data to the Department
15 on request.

16 If any payment provided for in this Section exceeds the
17 operator's liabilities under this Act, as shown on an original
18 return, the Department may authorize the operator to credit
19 such excess payment against liability subsequently to be
20 remitted to the Department under this Act, in accordance with
21 reasonable rules adopted by the Department. If the Department
22 subsequently determines that all or any part of the credit
23 taken was not actually due to the operator, the operator's
24 discount shall be reduced by an amount equal to the difference
25 between the discount as applied to the credit taken and that
26 actually due, and that operator shall be liable for penalties

1 and interest on such difference.

2 There shall be deposited in the Build Illinois Fund in the
3 State Treasury for each State fiscal year 40% of the amount of
4 total net proceeds from the tax imposed by subsection (a) of
5 Section 3. Of the remaining 60%, \$5,000,000 shall be deposited
6 in the Illinois Sports Facilities Fund and credited to the
7 Subsidy Account each fiscal year by making monthly deposits in
8 the amount of 1/8 of \$5,000,000 plus cumulative deficiencies in
9 such deposits for prior months, and an additional \$8,000,000
10 shall be deposited in the Illinois Sports Facilities Fund and
11 credited to the Advance Account each fiscal year by making
12 monthly deposits in the amount of 1/8 of \$8,000,000 plus any
13 cumulative deficiencies in such deposits for prior months;
14 provided, that for fiscal years ending after June 30, 2001, the
15 amount to be so deposited into the Illinois Sports Facilities
16 Fund and credited to the Advance Account each fiscal year shall
17 be increased from \$8,000,000 to the then applicable Advance
18 Amount and the required monthly deposits beginning with July
19 2001 shall be in the amount of 1/8 of the then applicable
20 Advance Amount plus any cumulative deficiencies in those
21 deposits for prior months. (The deposits of the additional
22 \$8,000,000 or the then applicable Advance Amount, as
23 applicable, during each fiscal year shall be treated as
24 advances of funds to the Illinois Sports Facilities Authority
25 for its corporate purposes to the extent paid to the Authority
26 or its trustee and shall be repaid into the General Revenue

1 Fund in the State Treasury by the State Treasurer on behalf of
2 the Authority pursuant to Section 19 of the Illinois Sports
3 Facilities Authority Act, as amended. If in any fiscal year the
4 full amount of the then applicable Advance Amount is not repaid
5 into the General Revenue Fund, then the deficiency shall be
6 paid from the amount in the Local Government Distributive Fund
7 that would otherwise be allocated to the City of Chicago under
8 the State Revenue Sharing Act.)

9 For purposes of the foregoing paragraph, the term "Advance
10 Amount" means, for fiscal year 2002, \$22,179,000, and for
11 subsequent fiscal years through fiscal year 2032, 105.615% of
12 the Advance Amount for the immediately preceding fiscal year,
13 rounded up to the nearest \$1,000.

14 Of the remaining 60% of the amount of total net proceeds
15 prior to August 1, 2011 from the tax imposed by subsection (a)
16 of Section 3 after all required deposits in the Illinois Sports
17 Facilities Fund, the amount equal to 8% of the net revenue
18 realized from this Act plus an amount equal to 8% of the net
19 revenue realized from any tax imposed under Section 4.05 of the
20 Chicago World's Fair-1992 Authority Act during the preceding
21 month shall be deposited in the Local Tourism Fund each month
22 for purposes authorized by Section 605-705 of the Department of
23 Commerce and Economic Opportunity Law (20 ILCS 605/605-705). Of
24 the remaining 60% of the amount of total net proceeds beginning
25 on August 1, 2011 from the tax imposed by subsection (a) of
26 Section 3 after all required deposits in the Illinois Sports

1 Facilities Fund, an amount equal to 8% of the net revenue
2 realized from this Act plus an amount equal to 8% of the net
3 revenue realized from any tax imposed under Section 4.05 of the
4 Chicago World's Fair-1992 Authority Act during the preceding
5 month shall be deposited as follows: 18% of such amount shall
6 be deposited into the Chicago Travel Industry Promotion Fund
7 for the purposes described in subsection (n) of Section 5 of
8 the Metropolitan Pier and Exposition Authority Act and the
9 remaining 82% of such amount shall be deposited into the Local
10 Tourism Fund each month for purposes authorized by Section
11 605-705 of the Department of Commerce and Economic Opportunity
12 Law. Beginning on August 1, 1999 and ending on July 31, 2011,
13 an amount equal to 4.5% of the net revenue realized from the
14 Hotel Operators' Occupation Tax Act during the preceding month
15 shall be deposited into the International Tourism Fund for the
16 purposes authorized in Section 605-707 of the Department of
17 Commerce and Economic Opportunity Law. Beginning on August 1,
18 2011, an amount equal to 4.5% of the net revenue realized from
19 this Act during the preceding month shall be deposited as
20 follows: 55% of such amount shall be deposited into the Chicago
21 Travel Industry Promotion Fund for the purposes described in
22 subsection (n) of Section 5 of the Metropolitan Pier and
23 Exposition Authority Act and the remaining 45% of such amount
24 deposited into the International Tourism Fund for the purposes
25 authorized in Section 605-707 of the Department of Commerce and
26 Economic Opportunity Law. "Net revenue realized for a month"

1 means the revenue collected by the State under that Act during
2 the previous month less the amount paid out during that same
3 month as refunds to taxpayers for overpayment of liability
4 under that Act.

5 After making all these deposits, all other proceeds of the
6 tax imposed under subsection (a) of Section 3 shall be
7 deposited in the General Revenue Fund in the State Treasury.
8 All moneys received by the Department from the additional tax
9 imposed under subsection (b) of Section 3 shall be deposited
10 into the Build Illinois Fund in the State Treasury.

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

1 the Department deems would be helpful in determining the
2 accuracy of the monthly, quarterly or annual tax returns by
3 such operator as hereinbefore provided for in this Section.

4 If the annual information return required by this Section
5 is not filed when and as required the taxpayer shall be liable
6 for a penalty in an amount determined in accordance with
7 Section 3-4 of the Uniform Penalty and Interest Act until such
8 return is filed as required, the penalty to be assessed and
9 collected in the same manner as any other penalty provided for
10 in this Act.

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

19 The foregoing portion of this Section concerning the filing
20 of an annual information return shall not apply to an operator
21 who is not required to file an income tax return with the
22 United States Government.

23 (Source: P.A. 97-617, eff. 10-26-11.)

24 Section 35. The Live Adult Entertainment Facility
25 Surcharge Act is amended by changing Section 10 as follows:

1 (35 ILCS 175/10)

2 Sec. 10. Surcharge imposed; returns.

3 (a) An annual surcharge is imposed upon each operator who
4 operates a live adult entertainment facility in this State. By
5 January 20, 2014, and by January 20 of each year thereafter,
6 each operator shall elect to pay the surcharge according to
7 either item (1) or item (2) of this subsection.

8 (1) An operator who elects to be subject to this item
9 (1) shall pay to the Department a surcharge imposed upon
10 admissions to a live adult entertainment facility operated
11 by the operator in this State in an amount equal to \$3 per
12 person admitted to that live adult entertainment facility.
13 This item (1) does not require a live entertainment
14 facility to impose a fee on a customer of the facility. An
15 operator has the discretion to determine the manner in
16 which the facility derives the moneys required to pay the
17 surcharge imposed under this Section. In the event that an
18 operator has not filed the applicable returns under the
19 Retailers' Occupation Tax Act for a full calendar year
20 prior to any January 20, then such operator shall pay the
21 surcharge under this Act pursuant to this item (1) for
22 moneys owed to the Department subject to this Act for the
23 previous calendar year.

24 (2) An operator may, in the alternative, pay to the
25 Department the surcharge as follows:

1 (A) If the gross receipts received by the live
2 adult entertainment facility during the preceding
3 calendar year, upon the basis of which a tax is imposed
4 under Section 2 of the Retailers' Occupation Tax Act,
5 are equal or greater than \$2,000,000 during the
6 preceding calendar year, and if the operator elects to
7 be subject to this item (2), then the operator shall
8 pay the Department a surcharge of \$25,000.

9 (B) If the gross receipts received by the live
10 adult entertainment facility during the preceding
11 calendar year, upon the basis of which a tax is imposed
12 under Section 2 of the Retailers' Occupation Tax Act,
13 are equal to or greater than \$500,000 but less than
14 \$2,000,000 during the preceding calendar year, and if
15 the operator elects to be subject to this item (2),
16 then the operator shall pay to the Department a
17 surcharge of \$15,000.

18 (C) If the gross receipts received by the live
19 adult entertainment facility during the preceding
20 calendar year, upon the basis of which a tax is imposed
21 under Section 2 of the Retailers' Occupation Tax Act,
22 are less than \$500,000 during the preceding calendar
23 year, and if the operator elects to be subject to this
24 item (2), then the operator shall pay the Department a
25 surcharge of \$5,000.

26 (b) For each live adult entertainment facility paying the

1 surcharge as set forth in item (1) of subsection (a) of this
2 Section, the operator must file a return electronically as
3 provided by the Department and remit payment to the Department
4 on an annual basis no later than January 20 covering the
5 previous calendar year. Each return made to the Department must
6 state the following:

7 (1) the name of the operator;

8 (2) the address of the live adult entertainment
9 facility and the address of the principal place of business
10 (if that is a different address) of the operator;

11 (3) the total number of admissions to the facility in
12 the preceding calendar year; and

13 (4) the total amount of surcharge collected in the
14 preceding calendar year.

15 Notwithstanding any other provision of this subsection
16 concerning the time within which an operator may file his or
17 her return, if an operator ceases to operate a live adult
18 entertainment facility, then he or she must file a final return
19 under this Act with the Department not more than one calendar
20 month after discontinuing that business.

21 (c) For each live adult entertainment facility paying the
22 surcharge as set forth in item (2) of subsection (a) of this
23 Section, the operator must file a return electronically as
24 provided by the Department and remit payment to the Department
25 on an annual basis no later than January 20 covering the
26 previous calendar year. Each return made to the Department must

1 state the following:

2 (1) the name of the operator;

3 (2) the address of the live adult entertainment
4 facility and the address of the principal place of business
5 (if that is a different address) of the operator;

6 (3) the gross receipts received by the live adult
7 entertainment facility during the preceding calendar year,
8 upon the basis of which tax is imposed under Section 2 of
9 the Retailers' Occupation Tax Act; and

10 (4) the applicable surcharge from Section 10(a)(2) of
11 this Act to be paid by the operator.

12 Notwithstanding any other provision of this subsection
13 concerning the time within which an operator may file his or
14 her return, if an operator ceases to operate a live adult
15 entertainment facility, then he or she must file a final return
16 under this Act with the Department not more than one calendar
17 month after discontinuing that business.

18 (d) Beginning January 1, 2014, the Department shall pay all
19 proceeds collected from the surcharge imposed under this Act
20 into the Sexual Assault Services and Prevention Fund, less 2%
21 of those proceeds, which shall be paid into the Tax Compliance
22 and Administration Fund in the State treasury from which it
23 shall be appropriated to the Department to cover the costs of
24 the Department in administering and enforcing the provisions of
25 this Act.

26 (e) If any payment provided for in this Section exceeds the

1 operator's liabilities under this Act, as shown on an original
2 return, the operator may credit such excess payment against
3 liability subsequently to be remitted to the Department under
4 this Act, in accordance with reasonable rules adopted by the
5 Department.

6 (Source: P.A. 97-1035, eff. 1-1-13.)

7 Section 40. The Illinois Hydraulic Fracturing Tax Act is
8 amended by changing Sections 2-45 and 2-50 as follows:

9 (35 ILCS 450/2-45)

10 Sec. 2-45. Purchaser's return and tax remittance. Each
11 purchaser shall make a return to the Department showing the
12 quantity of oil or gas purchased during the month for which the
13 return is filed, the price paid therefor, total value, the name
14 and address of the operator or other person from whom the same
15 was purchased, a description of the production unit in the
16 manner prescribed by the Department from which such oil or gas
17 was severed and the amount of tax due from each production unit
18 for each calendar month. All taxes due, or to be remitted, by
19 the purchaser shall accompany this return. The return shall be
20 filed on or before the last day of the month after the calendar
21 month for which the return is required. The Department shall
22 forward the necessary information to each Chief County
23 Assessment Officer for the administration and application of ad
24 valorem real property taxes at the county level. This

1 information shall be forwarded to the Chief County Assessment
2 Officers in a yearly summary before March 1 of the following
3 calendar year. The Department may require any additional report
4 or information it may deem necessary for the proper
5 administration of this Act.

6 Such returns shall be filed electronically in the manner
7 prescribed by the Department. Purchasers shall make all
8 payments of that tax to the Department by electronic funds
9 transfer unless, as provided by rule, the Department grants an
10 exception upon petition of a purchaser. Purchasers' returns
11 must be accompanied by appropriate computer generated magnetic
12 media supporting schedule data in the format required by the
13 Department, unless, as provided by rule, the Department grants
14 an exception upon petition of a purchaser.

15 If any payment provided for in this Section exceeds the
16 purchaser's liabilities under this Act, as shown on an original
17 return, the purchaser may credit such excess payment against
18 liability subsequently to be remitted to the Department under
19 this Act, in accordance with reasonable rules adopted by the
20 Department.

21 (Source: P.A. 98-22, eff. 6-17-13; 98-23, eff. 6-17-13; 98-756,
22 eff. 7-16-14.)

23 (35 ILCS 450/2-50)

24 Sec. 2-50. Operator returns; payment of tax.

25 (a) If, on or after July 1, 2013, oil or gas is transported

1 off the production unit where severed by the operator, used on
2 the production unit where severed, or if the manufacture and
3 conversion of oil and gas into refined products occurs on the
4 production unit where severed, the operator is responsible for
5 remitting the tax imposed under subsection (a) of Section 2-15,
6 on or before the last day of the month following the end of the
7 calendar month in which the oil and gas is removed from the
8 production unit, and such payment shall be accompanied by a
9 return to the Department showing the gross quantity of oil or
10 gas removed during the month for which the return is filed, the
11 price paid therefor, and if no price is paid therefor, the
12 value of the oil and gas, a description of the production unit
13 from which such oil or gas was severed, and the amount of tax.
14 The Department may require any additional information it may
15 deem necessary for the proper administration of this Act.

16 (b) Operators shall file all returns electronically in the
17 manner prescribed by the Department unless, as provided by
18 rule, the Department grants an exception upon petition of an
19 operator. Operators shall make all payments of that tax to the
20 Department by electronic funds transfer unless, as provided by
21 rule, the Department grants an exception upon petition of an
22 operator. Operators' returns must be accompanied by
23 appropriate computer generated magnetic media supporting
24 schedule data in the format required by the Department, unless,
25 as provided by rule, the Department grants an exception upon
26 petition of a purchaser.

1 (c) Any operator who makes a monetary payment to a producer
2 for his or her portion of the value of products from a
3 production unit shall withhold from such payment the amount of
4 tax due from the producer. Any operator who pays any tax due
5 from a producer shall be entitled to reimbursement from the
6 producer for the tax so paid and may take credit for such
7 amount from any monetary payment to the producer for the value
8 of products. To the extent that an operator required to collect
9 the tax imposed by this Act has actually collected that tax,
10 such tax is held in trust for the benefit of the State of
11 Illinois.

12 (d) In the event the operator fails to make payment of the
13 tax to the State as required herein, the operator shall be
14 liable for the tax. A producer shall be entitled to bring an
15 action against such operator to recover the amount of tax so
16 withheld together with penalties and interest which may have
17 accrued by failure to make such payment. A producer shall be
18 entitled to all attorney fees and court costs incurred in such
19 action. To the extent that a producer liable for the tax
20 imposed by this Act collects the tax, and any penalties and
21 interest, from an operator, such tax, penalties, and interest
22 are held in trust by the producer for the benefit of the State
23 of Illinois.

24 (e) When the title to any oil or gas severed from the earth
25 or water is in dispute and the operator of such oil or gas is
26 withholding payments on account of litigation, or for any other

1 reason, such operator is hereby authorized, empowered and
2 required to deduct from the gross amount thus held the amount
3 of the tax imposed and to make remittance thereof to the
4 Department as provided in this Section.

5 (f) An operator required to file a return and pay the tax
6 under this Section shall register with the Department.
7 Application for a certificate of registration shall be made to
8 the Department upon forms furnished by the Department and shall
9 contain any reasonable information the Department may require.
10 Upon receipt of the application for a certificate of
11 registration in proper form, the Department shall issue to the
12 applicant a certificate of registration.

13 (g) If oil or gas is transported off the production unit
14 where severed by the operator and sold to a purchaser or
15 refiner, the State shall have a lien on all the oil or gas
16 severed from the production unit in this State in the hands of
17 the operator, the first or any subsequent purchaser thereof, or
18 refiner to secure the payment of the tax. If a lien is filed by
19 the Department, the purchaser or refiner shall withhold from
20 the operator the amount of tax, penalty and interest identified
21 in the lien.

22 (h) If any payment provided for in this Section exceeds the
23 operator's liabilities under this Act, as shown on an original
24 return, the operator may credit such excess payment against
25 liability subsequently to be remitted to the Department under
26 this Act, in accordance with reasonable rules adopted by the

1 Department.

2 (Source: P.A. 98-22, eff. 6-17-13; 98-756, eff. 7-16-14.)

3 Section 45. The Motor Fuel Tax Law is amended by changing
4 Sections 2b, 5, 5a, and 13 as follows:

5 (35 ILCS 505/2b) (from Ch. 120, par. 418b)

6 Sec. 2b. Receiver's monthly return. In addition to the tax
7 collection and reporting responsibilities imposed elsewhere in
8 this Act, a person who is required to pay the tax imposed by
9 Section 2a of this Act shall pay the tax to the Department by
10 return showing all fuel purchased, acquired or received and
11 sold, distributed or used during the preceding calendar month
12 including losses of fuel as the result of evaporation or
13 shrinkage due to temperature variations, and such other
14 reasonable information as the Department may require. Losses of
15 fuel as the result of evaporation or shrinkage due to
16 temperature variations may not exceed 1% of the total gallons
17 in storage at the beginning of the month, plus the receipts of
18 gallonage during the month, minus the gallonage remaining in
19 storage at the end of the month. Any loss reported that is in
20 excess of this amount shall be subject to the tax imposed by
21 Section 2a of this Law. On and after July 1, 2001, for each
22 6-month period January through June, net losses of fuel (for
23 each category of fuel that is required to be reported on a
24 return) as the result of evaporation or shrinkage due to

1 temperature variations may not exceed 1% of the total gallons
2 in storage at the beginning of each January, plus the receipts
3 of gallonage each January through June, minus the gallonage
4 remaining in storage at the end of each June. On and after July
5 1, 2001, for each 6-month period July through December, net
6 losses of fuel (for each category of fuel that is required to
7 be reported on a return) as the result of evaporation or
8 shrinkage due to temperature variations may not exceed 1% of
9 the total gallons in storage at the beginning of each July,
10 plus the receipts of gallonage each July through December,
11 minus the gallonage remaining in storage at the end of each
12 December. Any net loss reported that is in excess of this
13 amount shall be subject to the tax imposed by Section 2a of
14 this Law. For purposes of this Section, "net loss" means the
15 number of gallons gained through temperature variations minus
16 the number of gallons lost through temperature variations or
17 evaporation for each of the respective 6-month periods.

18 The return shall be prescribed by the Department and shall
19 be filed between the 1st and 20th days of each calendar month.
20 The Department may, in its discretion, combine the returns
21 filed under this Section, Section 5, and Section 5a of this
22 Act. The return must be accompanied by appropriate
23 computer-generated magnetic media supporting schedule data in
24 the format required by the Department, unless, as provided by
25 rule, the Department grants an exception upon petition of a
26 taxpayer. If the return is filed timely, the seller shall take

1 a discount of 2% through June 30, 2003 and 1.75% thereafter
2 which is allowed to reimburse the seller for the expenses
3 incurred in keeping records, preparing and filing returns,
4 collecting and remitting the tax and supplying data to the
5 Department on request. The discount, however, shall be
6 applicable only to the amount of payment which accompanies a
7 return that is filed timely in accordance with this Section.

8 If any payment provided for in this Section exceeds the
9 receiver's liabilities under this Act, as shown on an original
10 return, the Department may authorize the receiver to credit
11 such excess payment against liability subsequently to be
12 remitted to the Department under this Act, in accordance with
13 reasonable rules adopted by the Department. If the Department
14 subsequently determines that all or any part of the credit
15 taken was not actually due to the receiver, the receiver's
16 discount shall be reduced by an amount equal to the difference
17 between the discount as applied to the credit taken and that
18 actually due, and that receiver shall be liable for penalties
19 and interest on such difference.

20 (Source: P.A. 92-30, eff. 7-1-01; 93-32, eff. 6-20-03.)

21 (35 ILCS 505/5) (from Ch. 120, par. 421)

22 Sec. 5. Distributor's monthly return. Except as
23 hereinafter provided, a person holding a valid unrevoked
24 license to act as a distributor of motor fuel shall, between
25 the 1st and 20th days of each calendar month, make return to

1 the Department, showing an itemized statement of the number of
2 invoiced gallons of motor fuel of the types specified in this
3 Section which were purchased, acquired, received, or exported
4 during the preceding calendar month; the amount of such motor
5 fuel produced, refined, compounded, manufactured, blended,
6 sold, distributed, exported, and used by the licensed
7 distributor during the preceding calendar month; the amount of
8 such motor fuel lost or destroyed during the preceding calendar
9 month; the amount of such motor fuel on hand at the close of
10 business for such month; and such other reasonable information
11 as the Department may require. If a distributor's only
12 activities with respect to motor fuel are either: (1)
13 production of alcohol in quantities of less than 10,000 proof
14 gallons per year or (2) blending alcohol in quantities of less
15 than 10,000 proof gallons per year which such distributor has
16 produced, he shall file returns on an annual basis with the
17 return for a given year being due by January 20 of the
18 following year. Distributors whose total production of alcohol
19 (whether blended or not) exceeds 10,000 proof gallons per year,
20 based on production during the preceding (calendar) year or as
21 reasonably projected by the Department if one calendar year's
22 record of production cannot be established, shall file returns
23 between the 1st and 20th days of each calendar month as
24 hereinabove provided.

25 The types of motor fuel referred to in the preceding
26 paragraph are: (A) All products commonly or commercially known

1 or sold as gasoline (including casing-head and absorption or
2 natural gasoline), gasohol, motor benzol or motor benzene
3 regardless of their classification or uses; and (B) all
4 combustible gases which exist in a gaseous state at 60 degrees
5 Fahrenheit and at 14.7 pounds per square inch absolute
6 including, but not limited to, liquefied petroleum gases used
7 for highway purposes; and (C) special fuel. Only those
8 quantities of combustible gases (example (B) above) which are
9 used or sold by the distributor to be used to propel motor
10 vehicles on the public highways, or which are delivered into a
11 storage tank that is located at a facility that has withdrawal
12 facilities which are readily accessible to and are capable of
13 dispensing combustible gases into the fuel supply tanks of
14 motor vehicles, shall be subject to return. For purposes of
15 this Section, a facility is considered to have withdrawal
16 facilities that are not "readily accessible to and capable of
17 dispensing combustible gases into the fuel supply tanks of
18 motor vehicles" only if the combustible gases are delivered
19 from: (i) a dispenser hose that is short enough so that it will
20 not reach the fuel supply tank of a motor vehicle or (ii) a
21 dispenser that is enclosed by a fence or other physical barrier
22 so that a vehicle cannot pull alongside the dispenser to permit
23 fueling. For the purposes of this Act, liquefied petroleum
24 gases shall mean and include any material having a vapor
25 pressure not exceeding that allowed for commercial propane
26 composed predominantly of the following hydrocarbons, either

1 by themselves or as mixtures: Propane, Propylene, Butane
2 (normal butane or iso-butane) and Butylene (including
3 isomers).

4 In case of a sale of special fuel to someone other than a
5 licensed distributor, or a licensed supplier, for a use other
6 than in motor vehicles, the distributor shall show in his
7 return the amount of invoiced gallons sold and the name and
8 address of the purchaser in addition to any other information
9 the Department may require.

10 All special fuel sold or used for non-highway purposes must
11 have a dye added in accordance with Section 4d of this Law.

12 In case of a tax-free sale, as provided in Section 6, of
13 motor fuel which the distributor is required by this Section to
14 include in his return to the Department, the distributor in his
15 return shall show: (1) If the sale is made to another licensed
16 distributor the amount sold and the name, address and license
17 number of the purchasing distributor; (2) if the sale is made
18 to a person where delivery is made outside of this State the
19 name and address of such purchaser and the point of delivery
20 together with the date and amount delivered; (3) if the sale is
21 made to the Federal Government or its instrumentalities the
22 amount sold; (4) if the sale is made to a municipal corporation
23 owning and operating a local transportation system for public
24 service in this State the name and address of such purchaser,
25 and the amount sold, as evidenced by official forms of
26 exemption certificates properly executed and furnished by such

1 purchaser; (5) if the sale is made to a privately owned public
2 utility owning and operating 2-axle vehicles designed and used
3 for transporting more than 7 passengers, which vehicles are
4 used as common carriers in general transportation of
5 passengers, are not devoted to any specialized purpose and are
6 operated entirely within the territorial limits of a single
7 municipality or of any group of contiguous municipalities or in
8 a close radius thereof, and the operations of which are subject
9 to the regulations of the Illinois Commerce Commission, then
10 the name and address of such purchaser and the amount sold as
11 evidenced by official forms of exemption certificates properly
12 executed and furnished by the purchaser; (6) if the product
13 sold is special fuel and if the sale is made to a licensed
14 supplier under conditions which qualify the sale for tax
15 exemption under Section 6 of this Act, the amount sold and the
16 name, address and license number of the purchaser; and (7) if a
17 sale of special fuel is made to someone other than a licensed
18 distributor, or a licensed supplier, for a use other than in
19 motor vehicles, by making a specific notation thereof on the
20 invoice or sales slip covering such sales and obtaining such
21 supporting documentation as may be required by the Department.

22 All special fuel sold or used for non-highway purposes must
23 have a dye added in accordance with Section 4d of this Law.

24 A person whose license to act as a distributor of motor
25 fuel has been revoked shall make a return to the Department
26 covering the period from the date of the last return to the

1 date of the revocation of the license, which return shall be
2 delivered to the Department not later than 10 days from the
3 date of the revocation or termination of the license of such
4 distributor; the return shall in all other respects be subject
5 to the same provisions and conditions as returns by
6 distributors licensed under the provisions of this Act.

7 The records, waybills and supporting documents kept by
8 railroads and other common carriers in the regular course of
9 business shall be prima facie evidence of the contents and
10 receipt of cars or tanks covered by those records, waybills or
11 supporting documents.

12 If the Department has reason to believe and does believe
13 that the amount shown on the return as purchased, acquired,
14 received, exported, sold, used, lost or destroyed is incorrect,
15 or that an amount of motor fuel of the types required by the
16 second paragraph of this Section to be reported to the
17 Department has not been correctly reported the Department shall
18 fix an amount for such receipt, sales, export, use, loss or
19 destruction according to its best judgment and information,
20 which amount so fixed by the Department shall be prima facie
21 correct. All returns shall be made on forms prepared and
22 furnished by the Department, and shall contain such other
23 information as the Department may reasonably require. The
24 return must be accompanied by appropriate computer-generated
25 magnetic media supporting schedule data in the format required
26 by the Department, unless, as provided by rule, the Department

1 grants an exception upon petition of a taxpayer. All licensed
2 distributors shall report all losses of motor fuel sustained on
3 account of fire, theft, spillage, spoilage, leakage, or any
4 other provable cause when filing the return for the period
5 during which the loss occurred. If the distributor reports
6 losses due to fire or theft, then the distributor must include
7 fire department or police department reports and any other
8 documentation that the Department may require. The mere making
9 of the report does not assure the allowance of the loss as a
10 reduction in tax liability. Losses of motor fuel as the result
11 of evaporation or shrinkage due to temperature variations may
12 not exceed 1% of the total gallons in storage at the beginning
13 of the month, plus the receipts of gallonage during the month,
14 minus the gallonage remaining in storage at the end of the
15 month. Any loss reported that is in excess of 1% shall be
16 subject to the tax imposed by Section 2 of this Law. On and
17 after July 1, 2001, for each 6-month period January through
18 June, net losses of motor fuel (for each category of motor fuel
19 that is required to be reported on a return) as the result of
20 evaporation or shrinkage due to temperature variations may not
21 exceed 1% of the total gallons in storage at the beginning of
22 each January, plus the receipts of gallonage each January
23 through June, minus the gallonage remaining in storage at the
24 end of each June. On and after July 1, 2001, for each 6-month
25 period July through December, net losses of motor fuel (for
26 each category of motor fuel that is required to be reported on

1 a return) as the result of evaporation or shrinkage due to
2 temperature variations may not exceed 1% of the total gallons
3 in storage at the beginning of each July, plus the receipts of
4 gallonage each July through December, minus the gallonage
5 remaining in storage at the end of each December. Any net loss
6 reported that is in excess of this amount shall be subject to
7 the tax imposed by Section 2 of this Law. For purposes of this
8 Section, "net loss" means the number of gallons gained through
9 temperature variations minus the number of gallons lost through
10 temperature variations or evaporation for each of the
11 respective 6-month periods.

12 If any payment provided for in this Section exceeds the
13 distributor's liabilities under this Act, as shown on an
14 original return, the Department may authorize the distributor
15 to credit such excess payment against liability subsequently to
16 be remitted to the Department under this Act, in accordance
17 with reasonable rules adopted by the Department. If the
18 Department subsequently determines that all or any part of the
19 credit taken was not actually due to the distributor, the
20 distributor's discount shall be reduced by an amount equal to
21 the difference between the discount as applied to the credit
22 taken and that actually due, and that distributor shall be
23 liable for penalties and interest on such difference.

24 (Source: P.A. 96-1384, eff. 7-29-10.)

25 (35 ILCS 505/5a) (from Ch. 120, par. 421a)

1 Sec. 5a. Supplier's monthly return. A person holding a
2 valid unrevoked license to act as a supplier of special fuel
3 shall, between the 1st and 20th days of each calendar month,
4 make return to the Department showing an itemized statement of
5 the number of invoiced gallons of special fuel acquired,
6 received, purchased, sold, exported, or used during the
7 preceding calendar month; the amount of special fuel sold,
8 distributed, exported, and used by the licensed supplier during
9 the preceding calendar month; the amount of special fuel lost
10 or destroyed during the preceding calendar month; the amount of
11 special fuel on hand at the close of business for the preceding
12 calendar month; and such other reasonable information as the
13 Department may require.

14 A person whose license to act as a supplier of special fuel
15 has been revoked shall make a return to the Department covering
16 the period from the date of the last return to the date of the
17 revocation of the license, which return shall be delivered to
18 the Department not later than 10 days from the date of the
19 revocation or termination of the license of such supplier. The
20 return shall in all other respects be subject to the same
21 provisions and conditions as returns by suppliers licensed
22 under this Act.

23 The records, waybills and supporting documents kept by
24 railroads and other common carriers in the regular course of
25 business shall be prima facie evidence of the contents and
26 receipt of cars or tanks covered by those records, waybills or

1 supporting documents.

2 If the Department has reason to believe and does believe
3 that the amount shown on the return as purchased, acquired,
4 received, sold, exported, used, or lost is incorrect, or that
5 an amount of special fuel of the type required by the 1st
6 paragraph of this Section to be reported to the Department by
7 suppliers has not been correctly reported as a purchase,
8 receipt, sale, use, export, or loss the Department shall fix an
9 amount for such purchase, receipt, sale, use, export, or loss
10 according to its best judgment and information, which amount so
11 fixed by the Department shall be prima facie correct. All
12 licensed suppliers shall report all losses of special fuel
13 sustained on account of fire, theft, spillage, spoilage,
14 leakage, or any other provable cause when filing the return for
15 the period during which the loss occurred. If the supplier
16 reports losses due to fire or theft, then the supplier must
17 include fire department or police department reports and any
18 other documentation that the Department may require. The mere
19 making of the report does not assure the allowance of the loss
20 as a reduction in tax liability. Losses of special fuel as the
21 result of evaporation or shrinkage due to temperature
22 variations may not exceed 1% of the total gallons in storage at
23 the beginning of the month, plus the receipts of gallonage
24 during the month, minus the gallonage remaining in storage at
25 the end of the month.

26 Any loss reported that is in excess of 1% shall be subject

1 to the tax imposed by Section 2 of this Law. On and after July
2 1, 2001, for each 6-month period January through June, net
3 losses of special fuel (for each category of special fuel that
4 is required to be reported on a return) as the result of
5 evaporation or shrinkage due to temperature variations may not
6 exceed 1% of the total gallons in storage at the beginning of
7 each January, plus the receipts of gallonage each January
8 through June, minus the gallonage remaining in storage at the
9 end of each June. On and after July 1, 2001, for each 6-month
10 period July through December, net losses of special fuel (for
11 each category of special fuel that is required to be reported
12 on a return) as the result of evaporation or shrinkage due to
13 temperature variations may not exceed 1% of the total gallons
14 in storage at the beginning of each July, plus the receipts of
15 gallonage each July through December, minus the gallonage
16 remaining in storage at the end of each December. Any net loss
17 reported that is in excess of this amount shall be subject to
18 the tax imposed by Section 2 of this Law. For purposes of this
19 Section, "net loss" means the number of gallons gained through
20 temperature variations minus the number of gallons lost through
21 temperature variations or evaporation for each of the
22 respective 6-month periods.

23 In case of a sale of special fuel to someone other than a
24 licensed distributor or licensed supplier for a use other than
25 in motor vehicles, the supplier shall show in his return the
26 amount of invoiced gallons sold and the name and address of the

1 purchaser in addition to any other information the Department
2 may require.

3 All special fuel sold or used for non-highway purposes must
4 have a dye added in accordance with Section 4d of this Law.

5 All returns shall be made on forms prepared and furnished
6 by the Department and shall contain such other information as
7 the Department may reasonably require. The return must be
8 accompanied by appropriate computer-generated magnetic media
9 supporting schedule data in the format required by the
10 Department, unless, as provided by rule, the Department grants
11 an exception upon petition of a taxpayer.

12 In case of a tax-free sale, as provided in Section 6a, of
13 special fuel which the supplier is required by this Section to
14 include in his return to the Department, the supplier in his
15 return shall show: (1) If the sale of special fuel is made to
16 the Federal Government or its instrumentalities; (2) if the
17 sale of special fuel is made to a municipal corporation owning
18 and operating a local transportation system for public service
19 in this State, the name and address of such purchaser and the
20 amount sold, as evidenced by official forms of exemption
21 certificates properly executed and furnished by such
22 purchaser; (3) if the sale of special fuel is made to a
23 privately owned public utility owning and operating 2-axle
24 vehicles designed and used for transporting more than 7
25 passengers, which vehicles are used as common carriers in
26 general transportation of passengers, are not devoted to any

1 specialized purpose and are operated entirely within the
2 territorial limits of a single municipality or of any group of
3 contiguous municipalities or in a close radius thereof, and the
4 operations of which are subject to the regulations of the
5 Illinois Commerce Commission, then the name and address of such
6 purchaser and the amount sold, as evidenced by official forms
7 of exemption certificates properly executed and furnished by
8 such purchaser; (4) if the product sold is special fuel and if
9 the sale is made to a licensed supplier or to a licensed
10 distributor under conditions which qualify the sale for tax
11 exemption under Section 6a of this Act, the amount sold and the
12 name, address and license number of such purchaser; (5) if a
13 sale of special fuel is made to a person where delivery is made
14 outside of this State, the name and address of such purchaser
15 and the point of delivery together with the date and amount of
16 invoiced gallons delivered; and (6) if a sale of special fuel
17 is made to someone other than a licensed distributor or a
18 licensed supplier, for a use other than in motor vehicles, by
19 making a specific notation thereof on the invoice or sales slip
20 covering that sale and obtaining such supporting documentation
21 as may be required by the Department.

22 All special fuel sold or used for non-highway purposes must
23 have a dye added in accordance with Section 4d of this Law.

24 If any payment provided for in this Section exceeds the
25 supplier's liabilities under this Act, as shown on an original
26 return, the Department may authorize the supplier to credit

1 such excess payment against liability subsequently to be
2 remitted to the Department under this Act, in accordance with
3 reasonable rules adopted by the Department. If the Department
4 subsequently determines that all or any part of the credit
5 taken was not actually due to the supplier, the supplier's
6 discount shall be reduced by an amount equal to the difference
7 between the discount as applied to the credit taken and that
8 actually due, and that supplier shall be liable for penalties
9 and interest on such difference.

10 (Source: P.A. 96-1384, eff. 7-29-10.)

11 (35 ILCS 505/13) (from Ch. 120, par. 429)

12 Sec. 13. Refund of tax paid. Any person other than a
13 distributor or supplier, who loses motor fuel through any cause
14 or uses motor fuel (upon which he has paid the amount required
15 to be collected under Section 2 of this Act) for any purpose
16 other than operating a motor vehicle upon the public highways
17 or waters, shall be reimbursed and repaid the amount so paid.

18 Any person who purchases motor fuel in Illinois and uses
19 that motor fuel in another state and that other state imposes a
20 tax on the use of such motor fuel shall be reimbursed and
21 repaid the amount of Illinois tax paid under Section 2 of this
22 Act on the motor fuel used in such other state. Reimbursement
23 and repayment shall be made by the Department upon receipt of
24 adequate proof of taxes directly paid to another state and the
25 amount of motor fuel used in that state.

1 Claims based in whole or in part on taxes paid to another
2 state shall include (i) a certified copy of the tax return
3 filed with such other state by the claimant; (ii) a copy of
4 either the cancelled check paying the tax due on such return,
5 or a receipt acknowledging payment of the tax due on such tax
6 return; and (iii) such other information as the Department may
7 reasonably require. This paragraph shall not apply to taxes
8 paid on returns filed under Section 13a.3 of this Act.

9 Any person who purchases motor fuel use tax decals as
10 required by Section 13a.4 and pays an amount of fees for such
11 decals that exceeds the amount due shall be reimbursed and
12 repaid the amount of the decal fees that are deemed by the
13 department to be in excess of the amount due. Alternatively,
14 any person who purchases motor fuel use tax decals as required
15 by Section 13a.4 may credit any excess decal payment verified
16 by the Department against amounts subsequently due for the
17 purchase of additional decals, until such time as no excess
18 payment remains.

19 Claims for such reimbursement must be made to the
20 Department of Revenue, duly verified by the claimant (or by the
21 claimant's legal representative if the claimant has died or
22 become a person under legal disability), upon forms prescribed
23 by the Department. The claim must state such facts relating to
24 the purchase, importation, manufacture or production of the
25 motor fuel by the claimant as the Department may deem
26 necessary, and the time when, and the circumstances of its loss

1 or the specific purpose for which it was used (as the case may
2 be), together with such other information as the Department may
3 reasonably require. No claim based upon idle time shall be
4 allowed. Claims for reimbursement for overpayment of decal fees
5 shall be made to the Department of Revenue, duly verified by
6 the claimant (or by the claimant's legal representative if the
7 claimant has died or become a person under legal disability),
8 upon forms prescribed by the Department. The claim shall state
9 facts relating to the overpayment of decal fees, together with
10 such other information as the Department may reasonably
11 require. Claims for reimbursement of overpayment of decal fees
12 paid on or after January 1, 2011 must be filed not later than
13 one year after the date on which the fees were paid by the
14 claimant. If it is determined that the Department should
15 reimburse a claimant for overpayment of decal fees, the
16 Department shall first apply the amount of such refund against
17 any tax or penalty or interest due by the claimant under
18 Section 13a of this Act.

19 Claims for full reimbursement for taxes paid on or before
20 December 31, 1999 must be filed not later than one year after
21 the date on which the tax was paid by the claimant. If,
22 however, a claim for such reimbursement otherwise meeting the
23 requirements of this Section is filed more than one year but
24 less than 2 years after that date, the claimant shall be
25 reimbursed at the rate of 80% of the amount to which he would
26 have been entitled if his claim had been timely filed.

1 Claims for full reimbursement for taxes paid on or after
2 January 1, 2000 must be filed not later than 2 years after the
3 date on which the tax was paid by the claimant.

4 The Department may make such investigation of the
5 correctness of the facts stated in such claims as it deems
6 necessary. When the Department has approved any such claim, it
7 shall pay to the claimant (or to the claimant's legal
8 representative, as such if the claimant has died or become a
9 person under legal disability) the reimbursement provided in
10 this Section, out of any moneys appropriated to it for that
11 purpose.

12 Any distributor or supplier who has paid the tax imposed by
13 Section 2 of this Act upon motor fuel lost or used by such
14 distributor or supplier for any purpose other than operating a
15 motor vehicle upon the public highways or waters may file a
16 claim for credit or refund to recover the amount so paid. Such
17 claims shall be filed on forms prescribed by the Department.
18 Such claims shall be made to the Department, duly verified by
19 the claimant (or by the claimant's legal representative if the
20 claimant has died or become a person under legal disability),
21 upon forms prescribed by the Department. The claim shall state
22 such facts relating to the purchase, importation, manufacture
23 or production of the motor fuel by the claimant as the
24 Department may deem necessary and the time when the loss or
25 nontaxable use occurred, and the circumstances of its loss or
26 the specific purpose for which it was used (as the case may

1 be), together with such other information as the Department may
2 reasonably require. Claims must be filed not later than one
3 year after the date on which the tax was paid by the claimant.

4 The Department may make such investigation of the
5 correctness of the facts stated in such claims as it deems
6 necessary. When the Department approves a claim, the Department
7 shall issue a refund or credit memorandum as requested by the
8 taxpayer, to the distributor or supplier who made the payment
9 for which the refund or credit is being given or, if the
10 distributor or supplier has died or become incompetent, to such
11 distributor's or supplier's legal representative, as such. The
12 amount of such credit memorandum shall be credited against any
13 tax due or to become due under this Act from the distributor or
14 supplier who made the payment for which credit has been given.

15 Any credit or refund that is allowed under this Section
16 shall bear interest at the rate and in the manner specified in
17 the Uniform Penalty and Interest Act.

18 In case the distributor or supplier requests and the
19 Department determines that the claimant is entitled to a
20 refund, such refund shall be made only from such appropriation
21 as may be available for that purpose. If it appears unlikely
22 that the amount appropriated would permit everyone having a
23 claim allowed during the period covered by such appropriation
24 to elect to receive a cash refund, the Department, by rule or
25 regulation, shall provide for the payment of refunds in
26 hardship cases and shall define what types of cases qualify as

1 hardship cases.

2 In any case in which there has been an erroneous refund of
3 tax or fees payable under this Section, a notice of tax
4 liability may be issued at any time within 3 years from the
5 making of that refund, or within 5 years from the making of
6 that refund if it appears that any part of the refund was
7 induced by fraud or the misrepresentation of material fact. The
8 amount of any proposed assessment set forth by the Department
9 shall be limited to the amount of the erroneous refund.

10 If no tax is due and no proceeding is pending to determine
11 whether such distributor or supplier is indebted to the
12 Department for tax, the credit memorandum so issued may be
13 assigned and set over by the lawful holder thereof, subject to
14 reasonable rules of the Department, to any other licensed
15 distributor or supplier who is subject to this Act, and the
16 amount thereof applied by the Department against any tax due or
17 to become due under this Act from such assignee.

18 If the payment for which the distributor's or supplier's
19 claim is filed is held in the protest fund of the State
20 Treasury during the pendency of the claim for credit
21 proceedings pursuant to the order of the court in accordance
22 with Section 2a of the State Officers and Employees Money
23 Disposition Act and if it is determined by the Department or by
24 the final order of a reviewing court under the Administrative
25 Review Law that the claimant is entitled to all or a part of
26 the credit claimed, the claimant, instead of receiving a credit

1 memorandum from the Department, shall receive a cash refund
2 from the protest fund as provided for in Section 2a of the
3 State Officers and Employees Money Disposition Act.

4 If any person ceases to be licensed as a distributor or
5 supplier while still holding an unused credit memorandum issued
6 under this Act, such person may, at his election (instead of
7 assigning the credit memorandum to a licensed distributor or
8 licensed supplier under this Act), surrender such unused credit
9 memorandum to the Department and receive a refund of the amount
10 to which such person is entitled.

11 For claims based upon taxes paid on or before December 31,
12 2000, a claim based upon the use of undyed diesel fuel shall
13 not be allowed except (i) if allowed under the following
14 paragraph or (ii) for undyed diesel fuel used by a commercial
15 vehicle, as that term is defined in Section 1-111.8 of the
16 Illinois Vehicle Code, for any purpose other than operating the
17 commercial vehicle upon the public highways and unlicensed
18 commercial vehicles operating on private property. Claims
19 shall be limited to commercial vehicles that are operated for
20 both highway purposes and any purposes other than operating
21 such vehicles upon the public highways.

22 For claims based upon taxes paid on or after January 1,
23 2000, a claim based upon the use of undyed diesel fuel shall
24 not be allowed except (i) if allowed under the preceding
25 paragraph or (ii) for claims for the following:

26 (1) Undyed diesel fuel used (i) in a manufacturing

1 process, as defined in Section 2-45 of the Retailers'
2 Occupation Tax Act, wherein the undyed diesel fuel becomes
3 a component part of a product or by-product, other than
4 fuel or motor fuel, when the use of dyed diesel fuel in
5 that manufacturing process results in a product that is
6 unsuitable for its intended use or (ii) for testing
7 machinery and equipment in a manufacturing process, as
8 defined in Section 2-45 of the Retailers' Occupation Tax
9 Act, wherein the testing takes place on private property.

10 (2) Undyed diesel fuel used by a manufacturer on
11 private property in the research and development, as
12 defined in Section 1.29, of machinery or equipment intended
13 for manufacture.

14 (3) Undyed diesel fuel used by a single unit
15 self-propelled agricultural fertilizer implement, designed
16 for on and off road use, equipped with flotation tires and
17 specially adapted for the application of plant food
18 materials or agricultural chemicals.

19 (4) Undyed diesel fuel used by a commercial motor
20 vehicle for any purpose other than operating the commercial
21 motor vehicle upon the public highways. Claims shall be
22 limited to commercial motor vehicles that are operated for
23 both highway purposes and any purposes other than operating
24 such vehicles upon the public highways.

25 (5) Undyed diesel fuel used by a unit of local
26 government in its operation of an airport if the undyed

1 diesel fuel is used directly in airport operations on
2 airport property.

3 (6) Undyed diesel fuel used by refrigeration units that
4 are permanently mounted to a semitrailer, as defined in
5 Section 1.28 of this Law, wherein the refrigeration units
6 have a fuel supply system dedicated solely for the
7 operation of the refrigeration units.

8 (7) Undyed diesel fuel used by power take-off equipment
9 as defined in Section 1.27 of this Law.

10 (8) Beginning on the effective date of this amendatory
11 Act of the 94th General Assembly, undyed diesel fuel used
12 by tugs and spotter equipment to shift vehicles or parcels
13 on both private and airport property. Any claim under this
14 item (8) may be made only by a claimant that owns tugs and
15 spotter equipment and operates that equipment on both
16 private and airport property. The aggregate of all credits
17 or refunds resulting from claims filed under this item (8)
18 by a claimant in any calendar year may not exceed \$100,000.
19 A claim may not be made under this item (8) by the same
20 claimant more often than once each quarter. For the
21 purposes of this item (8), "tug" means a vehicle designed
22 for use on airport property that shifts custom-designed
23 containers of parcels from loading docks to aircraft, and
24 "spotter equipment" means a vehicle designed for use on
25 both private and airport property that shifts trailers
26 containing parcels between staging areas and loading

1 docks.

2 Any person who has paid the tax imposed by Section 2 of
3 this Law upon undyed diesel fuel that is unintentionally mixed
4 with dyed diesel fuel and who owns or controls the mixture of
5 undyed diesel fuel and dyed diesel fuel may file a claim for
6 refund to recover the amount paid. The amount of undyed diesel
7 fuel unintentionally mixed must equal 500 gallons or more. Any
8 claim for refund of unintentionally mixed undyed diesel fuel
9 and dyed diesel fuel shall be supported by documentation
10 showing the date and location of the unintentional mixing, the
11 number of gallons involved, the disposition of the mixed diesel
12 fuel, and any other information that the Department may
13 reasonably require. Any unintentional mixture of undyed diesel
14 fuel and dyed diesel fuel shall be sold or used only for
15 non-highway purposes.

16 The Department shall promulgate regulations establishing
17 specific limits on the amount of undyed diesel fuel that may be
18 claimed for refund.

19 For purposes of claims for refund, "loss" means the
20 reduction of motor fuel resulting from fire, theft, spillage,
21 spoilage, leakage, or any other provable cause, but does not
22 include a reduction resulting from evaporation, or shrinkage
23 due to temperature variations. In the case of losses due to
24 fire or theft, the claimant must include fire department or
25 police department reports and any other documentation that the
26 Department may require.

1 (Source: P.A. 96-1384, eff. 7-29-10.)

2 Section 50. The Gas Revenue Tax Act is amended by changing
3 Sections 2a.2 and 3 as follows:

4 (35 ILCS 615/2a.2) (from Ch. 120, par. 467.17a.2)

5 Sec. 2a.2. Annual return, collection and payment. - A
6 return with respect to the tax imposed by Section 2a.1 shall be
7 made by every person for any taxable period for which such
8 person is liable for such tax. Such return shall be made on
9 such forms as the Department shall prescribe and shall contain
10 the following information:

11 1. Taxpayer's name;

12 2. Address of taxpayer's principal place of business,
13 and address of the principal place of business (if that is
14 a different address) from which the taxpayer engages in the
15 business of distributing, supplying, furnishing or selling
16 gas in this State;

17 3. The total proprietary capital and total long-term
18 debt as of the beginning and end of the taxable period as
19 set forth on the balance sheets included in the taxpayer's
20 annual report to the Illinois Commerce Commission for the
21 taxable period;

22 4. The taxpayer's base income allocable to Illinois
23 under Sections 301 and 304(a) of the "Illinois Income Tax
24 Act", for the period covered by the return;

1 5. The amount of tax due for the taxable period
2 (computed on the basis of the amounts set forth in Items 3
3 and 4); and

4 6. Such other reasonable information as may be required
5 by forms or regulations prescribed by the Department.

6 The returns prescribed by this Section shall be due and
7 shall be filed with the Department not later than the 15th day
8 of the third month following the close of the taxable period.
9 The taxpayer making the return herein provided for shall, at
10 the time of making such return, pay to the Department the
11 remaining amount of tax herein imposed and due for the taxable
12 period. Each taxpayer shall make estimated quarterly payments
13 on the 15th day of the third, sixth, ninth and twelfth months
14 of each taxable period. Such estimated payments shall be 25% of
15 the tax liability for the immediately preceding taxable period
16 or the tax liability that would have been imposed in the
17 immediately preceding taxable period if this amendatory Act of
18 1979 had been in effect. All moneys received by the Department
19 under Sections 2a.1 and 2a.2 shall be paid into the Personal
20 Property Tax Replacement Fund in the State Treasury.

21 If any payment provided for in this Section exceeds the
22 taxpayer's liabilities under this Act, as shown on an original
23 return, the Department may authorize the taxpayer to credit
24 such excess payment against liability subsequently to be
25 remitted to the Department under this Act, in accordance with
26 reasonable rules adopted by the Department.

1 (Source: P.A. 87-205.)

2 (35 ILCS 615/3) (from Ch. 120, par. 467.18)

3 Sec. 3. Return of taxpayer; payment of tax. Except as
4 provided in this Section, on or before the 15th day of each
5 month, each taxpayer shall make a return to the Department for
6 the preceding calendar month, stating:

7 1. His name;

8 2. The address of his principal place of business, and
9 the address of the principal place of business (if that is
10 a different address) from which he engages in the business
11 of distributing, supplying, furnishing or selling gas in
12 this State;

13 3. The total number of therms for which payment was
14 received by him from customers during the preceding
15 calendar month and upon the basis of which the tax is
16 imposed;

17 4. Gross receipts which were received by him from
18 customers during the preceding calendar month from such
19 business, including budget plan and other customer-owned
20 amounts applied during such month in payment of charges
21 includible in gross receipts, and upon the basis of which
22 the tax is imposed;

23 5. Amount of tax (computed upon Items 3 and 4);

24 6. Such other reasonable information as the Department
25 may require.

1 In making such return the taxpayer may use any reasonable
2 method to derive reportable "therms" and "gross receipts" from
3 his billing and payment records.

4 Any taxpayer required to make payments under this Section
5 may make the payments by electronic funds transfer. The
6 Department shall adopt rules necessary to effectuate a program
7 of electronic funds transfer.

8 If the taxpayer's average monthly tax liability to the
9 Department does not exceed \$100.00, the Department may
10 authorize his returns to be filed on a quarter annual basis,
11 with the return for January, February and March of a given year
12 being due by April 30 of such year; with the return for April,
13 May and June of a given year being due by July 31 of such year;
14 with the return for July, August and September of a given year
15 being due by October 31 of such year, and with the return for
16 October, November and December of a given year being due by
17 January 31 of the following year.

18 If the taxpayer's average monthly tax liability to the
19 Department does not exceed \$20.00, the Department may authorize
20 his returns to be filed on an annual basis, with the return for
21 a given year being due by January 31 of the following year.

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

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

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

6 In making such return the taxpayer shall determine the
7 value of any reportable consideration other than money received
8 by him and shall include such value in his return. Such
9 determination shall be subject to review and revision by the
10 Department in the same manner as is provided in this Act for
11 the correction of returns.

12 Each taxpayer whose average monthly liability to the
13 Department under this Act was \$10,000 or more during the
14 preceding calendar year, excluding the month of highest
15 liability and the month of lowest liability in such calendar
16 year, and who is not operated by a unit of local government,
17 shall make estimated payments to the Department on or before
18 the 7th, 15th, 22nd and last day of the month during which tax
19 liability to the Department is incurred in an amount not less
20 than the lower of either 22.5% of the taxpayer's actual tax
21 liability for the month or 25% of the taxpayer's actual tax
22 liability for the same calendar month of the preceding year.
23 The amount of such quarter monthly payments shall be credited
24 against the final tax liability of the taxpayer's return for
25 that month. Any outstanding credit, approved by the Department,
26 arising from the taxpayer's overpayment of its final tax

1 liability for any month may be applied to reduce the amount of
2 any subsequent quarter monthly payment or credited against the
3 final tax liability of the taxpayer's return for any subsequent
4 month. If any quarter monthly payment is not paid at the time
5 or in the amount required by this Section, the taxpayer shall
6 be liable for penalty and interest on the difference between
7 the minimum amount due as a payment and the amount of such
8 payment actually and timely paid, except insofar as the
9 taxpayer has previously made payments for that month to the
10 Department in excess of the minimum payments previously due.

11 If the Director finds that the information required for the
12 making of an accurate return cannot reasonably be compiled by a
13 taxpayer within 15 days after the close of the calendar month
14 for which a return is to be made, he may grant an extension of
15 time for the filing of such return for a period of not to
16 exceed 31 calendar days. The granting of such an extension may
17 be conditioned upon the deposit by the taxpayer with the
18 Department of an amount of money not exceeding the amount
19 estimated by the Director to be due with the return so
20 extended. All such deposits, including any made before the
21 effective date of this amendatory Act of 1975 with the
22 Department, shall be credited against the taxpayer's
23 liabilities under this Act. If any such deposit exceeds the
24 taxpayer's present and probable future liabilities under this
25 Act, the Department shall issue to the taxpayer a credit
26 memorandum, which may be assigned by the taxpayer to a similar

1 taxpayer under this Act, in accordance with reasonable rules
2 and regulations to be prescribed by the Department.

3 The taxpayer making the return provided for in this Section
4 shall, at the time of making such return, pay to the Department
5 the amount of tax imposed by this Act. All moneys received by
6 the Department under this Act shall be paid into the General
7 Revenue Fund in the State Treasury, except as otherwise
8 provided.

9 If any payment provided for in this Section exceeds the
10 taxpayer's liabilities under this Act, as shown on an original
11 return, the Department may authorize the taxpayer to credit
12 such excess payment against liability subsequently to be
13 remitted to the Department under this Act, in accordance with
14 reasonable rules adopted by the Department.

15 (Source: P.A. 90-16, eff. 6-16-97.)

16 Section 55. The Public Utilities Revenue Act is amended by
17 changing Section 2a.2 as follows:

18 (35 ILCS 620/2a.2) (from Ch. 120, par. 469a.2)

19 Sec. 2a.2. Annual return, collection and payment. A return
20 with respect to the tax imposed by Section 2a.1 shall be made
21 by every person for any taxable period for which such person is
22 liable for such tax. Such return shall be made on such forms as
23 the Department shall prescribe and shall contain the following
24 information:

- 1 1. Taxpayer's name;
- 2 2. Address of taxpayer's principal place of business,
3 and address of the principal place of business (if that is
4 a different address) from which the taxpayer engages in the
5 business of distributing electricity in this State;
- 6 3. The total equity, in the case of electric
7 cooperatives, in the annual reports filed with the Rural
8 Utilities Service for the taxable period;
- 9 3a. The total kilowatt-hours of electricity
10 distributed by a taxpayer, other than an electric
11 cooperative, in this State for the taxable period covered
12 by the return;
- 13 4. The amount of tax due for the taxable period
14 (computed on the basis of the amounts set forth in Items 3
15 and 3a); and
- 16 5. Such other reasonable information as may be required
17 by forms or regulations prescribed by the Department.

18 The returns prescribed by this Section shall be due and
19 shall be filed with the Department not later than the 15th day
20 of the third month following the close of the taxable period.
21 The taxpayer making the return herein provided for shall, at
22 the time of making such return, pay to the Department the
23 remaining amount of tax herein imposed and due for the taxable
24 period. Each taxpayer shall make estimated quarterly payments
25 on the 15th day of the third, sixth, ninth and twelfth months
26 of each taxable period. Such estimated payments shall be 25% of

1 the tax liability for the immediately preceding taxable period
2 or the tax liability that would have been imposed in the
3 immediately preceding taxable period if this amendatory Act of
4 1979 had been in effect. All moneys received by the Department
5 under Sections 2a.1 and 2a.2 shall be paid into the Personal
6 Property Tax Replacement Fund in the State Treasury.

7 If any payment provided for in this Section exceeds the
8 taxpayer's liabilities under this Act, as shown on an original
9 return, the taxpayer may credit such excess payment against
10 liability subsequently to be remitted to the Department under
11 this Act, in accordance with reasonable rules adopted by the
12 Department.

13 (Source: P.A. 90-561, eff. 1-1-98.)

14 Section 60. The Telecommunications Excise Tax Act is
15 amended by changing Section 6 as follows:

16 (35 ILCS 630/6) (from Ch. 120, par. 2006)

17 Sec. 6. Returns; payments. Except as provided hereinafter
18 in this Section, on or before the last day of each month, each
19 retailer maintaining a place of business in this State shall
20 make a return to the Department for the preceding calendar
21 month, stating:

22 1. His name;

23 2. The address of his principal place of business, or
24 the address of the principal place of business (if that is

1 a different address) from which he engages in the business
2 of transmitting telecommunications;

3 3. Total amount of gross charges billed by him during
4 the preceding calendar month for providing
5 telecommunications during such calendar month;

6 4. Total amount received by him during the preceding
7 calendar month on credit extended;

8 5. Deductions allowed by law;

9 6. Gross charges which were billed by him during the
10 preceding calendar month and upon the basis of which the
11 tax is imposed;

12 7. Amount of tax (computed upon Item 6);

13 8. Such other reasonable information as the Department
14 may require.

15 Any taxpayer required to make payments under this Section
16 may make the payments by electronic funds transfer. The
17 Department shall adopt rules necessary to effectuate a program
18 of electronic funds transfer. Any taxpayer who has average
19 monthly tax billings due to the Department under this Act and
20 the Simplified Municipal Telecommunications Tax Act that
21 exceed \$1,000 shall make all payments by electronic funds
22 transfer as required by rules of the Department and shall file
23 the return required by this Section by electronic means as
24 required by rules of the Department.

25 If the retailer's average monthly tax billings due to the
26 Department under this Act and the Simplified Municipal

1 Telecommunications Tax Act do not exceed \$1,000, the Department
2 may authorize his returns to be filed on a quarter annual
3 basis, with the return for January, February and March of a
4 given year being due by April 30 of such year; with the return
5 for April, May and June of a given year being due by July 31st
6 of such year; with the return for July, August and September of
7 a given year being due by October 31st of such year; and with
8 the return of October, November and December of a given year
9 being due by January 31st of the following year.

10 If the retailer is otherwise required to file a monthly or
11 quarterly return and if the retailer's average monthly tax
12 billings due to the Department under this Act and the
13 Simplified Municipal Telecommunications Tax Act do not exceed
14 \$400, the Department may authorize his or her return to be
15 filed on an annual basis, with the return for a given year
16 being due by January 31st of the following year.

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

24 In making such return, the retailer shall determine the
25 value of any consideration other than money received by him and
26 he shall include such value in his return. Such determination

1 shall be subject to review and revision by the Department in
2 the manner hereinafter provided for the correction of returns.

3 Each retailer whose average monthly liability to the
4 Department under this Article and the Simplified Municipal
5 Telecommunications Tax Act was \$25,000 or more during the
6 preceding calendar year, excluding the month of highest
7 liability and the month of lowest liability in such calendar
8 year, and who is not operated by a unit of local government,
9 shall make estimated payments to the Department on or before
10 the 7th, 15th, 22nd and last day of the month during which tax
11 collection liability to the Department is incurred in an amount
12 not less than the lower of either 22.5% of the retailer's
13 actual tax collections for the month or 25% of the retailer's
14 actual tax collections for the same calendar month of the
15 preceding year. The amount of such quarter monthly payments
16 shall be credited against the final liability of the retailer's
17 return for that month. Any outstanding credit, approved by the
18 Department, arising from the retailer's overpayment of its
19 final liability for any month may be applied to reduce the
20 amount of any subsequent quarter monthly payment or credited
21 against the final liability of the retailer's return for any
22 subsequent month. If any quarter monthly payment is not paid at
23 the time or in the amount required by this Section, the
24 retailer shall be liable for penalty and interest on the
25 difference between the minimum amount due as a payment and the
26 amount of such payment actually and timely paid, except insofar

1 as the retailer has previously made payments for that month to
2 the Department in excess of the minimum payments previously
3 due.

4 The retailer making the return herein provided for shall,
5 at the time of making such return, pay to the Department the
6 amount of tax herein imposed, less a discount of 1% which is
7 allowed to reimburse the retailer for the expenses incurred in
8 keeping records, billing the customer, preparing and filing
9 returns, remitting the tax, and supplying data to the
10 Department upon request. No discount may be claimed by a
11 retailer on returns not timely filed and for taxes not timely
12 remitted.

13 If any payment provided for in this Section exceeds the
14 retailer's liabilities under this Act, as shown on an original
15 return, the Department may authorize the retailer to credit
16 such excess payment against liability subsequently to be
17 remitted to the Department under this Act, in accordance with
18 reasonable rules adopted by the Department. If the Department
19 subsequently determines that all or any part of the credit
20 taken was not actually due to the retailer, the retailer's
21 discount shall be reduced by an amount equal to the difference
22 between the discount as applied to the credit taken and that
23 actually due, and that retailer shall be liable for penalties
24 and interest on such difference.

25 On and after the effective date of this Article of 1985, of
26 the moneys received by the Department of Revenue pursuant to

1 this Article, other than moneys received pursuant to the
2 additional taxes imposed by Public Act 90-548:

3 (1) \$1,000,000 shall be paid each month into the Common
4 School Fund;

5 (2) beginning on the first day of the first calendar
6 month to occur on or after the effective date of this
7 amendatory Act of the 98th General Assembly, an amount
8 equal to 1/12 of 5% of the cash receipts collected during
9 the preceding fiscal year by the Audit Bureau of the
10 Department from the tax under this Act and the Simplified
11 Municipal Telecommunications Tax Act shall be paid each
12 month into the Tax Compliance and Administration Fund;
13 those moneys shall be used, subject to appropriation, to
14 fund additional auditors and compliance personnel at the
15 Department of Revenue; and

16 (3) the remainder shall be deposited into the General
17 Revenue Fund.

18 On and after February 1, 1998, however, of the moneys
19 received by the Department of Revenue pursuant to the
20 additional taxes imposed by Public Act 90-548, one-half shall
21 be deposited into the School Infrastructure Fund and one-half
22 shall be deposited into the Common School Fund. On and after
23 the effective date of this amendatory Act of the 91st General
24 Assembly, if in any fiscal year the total of the moneys
25 deposited into the School Infrastructure Fund under this Act is
26 less than the total of the moneys deposited into that Fund from

1 the additional taxes imposed by Public Act 90-548 during fiscal
2 year 1999, then, as soon as possible after the close of the
3 fiscal year, the Comptroller shall order transferred and the
4 Treasurer shall transfer from the General Revenue Fund to the
5 School Infrastructure Fund an amount equal to the difference
6 between the fiscal year total deposits and the total amount
7 deposited into the Fund in fiscal year 1999.

8 (Source: P.A. 98-1098, eff. 8-26-14.)

9 Section 65. The Electricity Excise Tax Law is amended by
10 changing Sections 2-9 and 2-11 as follows:

11 (35 ILCS 640/2-9)

12 Sec. 2-9. Return and payment of tax by delivering supplier.
13 Each delivering supplier who is required or authorized to
14 collect the tax imposed by this Law shall make a return to the
15 Department on or before the 15th day of each month for the
16 preceding calendar month stating the following:

17 (1) The delivering supplier's name.

18 (2) The address of the delivering supplier's principal
19 place of business and the address of the principal place of
20 business (if that is a different address) from which the
21 delivering supplier engaged in the business of delivering
22 electricity in this State.

23 (3) The total number of kilowatt-hours which the
24 supplier delivered to or for purchasers during the

1 preceding calendar month and upon the basis of which the
2 tax is imposed.

3 (4) Amount of tax, computed upon Item (3) at the rates
4 stated in Section 2-4.

5 (5) An adjustment for uncollectible amounts of tax in
6 respect of prior period kilowatt-hour deliveries,
7 determined in accordance with rules and regulations
8 promulgated by the Department.

9 (5.5) The amount of credits to which the taxpayer is
10 entitled on account of purchases made under Section 8-403.1
11 of the Public Utilities Act.

12 (6) Such other information as the Department
13 reasonably may require.

14 In making such return the delivering supplier may use any
15 reasonable method to derive reportable "kilowatt-hours" from
16 the delivering supplier's records.

17 If the average monthly tax liability to the Department of
18 the delivering supplier does not exceed \$2,500, the Department
19 may authorize the delivering supplier's returns to be filed on
20 a quarter-annual basis, with the return for January, February
21 and March of a given year being due by April 30 of such year;
22 with the return for April, May and June of a given year being
23 due by July 31 of such year; with the return for July, August
24 and September of a given year being due by October 31 of such
25 year; and with the return for October, November and December of
26 a given year being due by January 31 of the following year.

1 If the average monthly tax liability to the Department of
2 the delivering supplier does not exceed \$1,000, the Department
3 may authorize the delivering supplier's returns to be filed on
4 an annual basis, with the return for a given year being due by
5 January 31 of the following year.

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

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

16 Each delivering supplier whose average monthly liability
17 to the Department under this Law was \$10,000 or more during the
18 preceding calendar year, excluding the month of highest
19 liability and the month of lowest liability in such calendar
20 year, and who is not operated by a unit of local government,
21 shall make estimated payments to the Department on or before
22 the 7th, 15th, 22nd and last day of the month during which tax
23 liability to the Department is incurred in an amount not less
24 than the lower of either 22.5% of such delivering supplier's
25 actual tax liability for the month or 25% of such delivering
26 supplier's actual tax liability for the same calendar month of

1 the preceding year. The amount of such quarter-monthly payments
2 shall be credited against the final tax liability of such
3 delivering supplier's return for that month. An outstanding
4 credit approved by the Department or a credit memorandum issued
5 by the Department arising from such delivering supplier's
6 overpayment of his or her final tax liability for any month may
7 be applied to reduce the amount of any subsequent
8 quarter-monthly payment or credited against the final tax
9 liability of such delivering supplier's return for any
10 subsequent month. If any quarter-monthly payment is not paid at
11 the time or in the amount required by this Section, such
12 delivering supplier shall be liable for penalty and interest on
13 the difference between the minimum amount due as a payment and
14 the amount of such payment actually and timely paid, except
15 insofar as such delivering supplier has previously made
16 payments for that month to the Department in excess of the
17 minimum payments previously due.

18 If the Director finds that the information required for the
19 making of an accurate return cannot reasonably be compiled by
20 such delivering supplier within 15 days after the close of the
21 calendar month for which a return is to be made, the Director
22 may grant an extension of time for the filing of such return
23 for a period not to exceed 31 calendar days. The granting of
24 such an extension may be conditioned upon the deposit by such
25 delivering supplier with the Department of an amount of money
26 not exceeding the amount estimated by the Director to be due

1 with the return so extended. All such deposits shall be
2 credited against such delivering supplier's liabilities under
3 this Law. If the deposit exceeds such delivering supplier's
4 present and probable future liabilities under this Law, the
5 Department shall issue to such delivering supplier a credit
6 memorandum, which may be assigned by such delivering supplier
7 to a similar person under this Law, in accordance with
8 reasonable rules and regulations to be prescribed by the
9 Department.

10 The delivering supplier making the return provided for in
11 this Section shall, at the time of making such return, pay to
12 the Department the amount of tax imposed by this Law.

13 Until October 1, 2002, a delivering supplier who has an
14 average monthly tax liability of \$10,000 or more shall make all
15 payments required by rules of the Department by electronic
16 funds transfer. The term "average monthly tax liability" shall
17 be the sum of the delivering supplier's liabilities under this
18 Law for the immediately preceding calendar year divided by 12.
19 Beginning on October 1, 2002, a taxpayer who has a tax
20 liability in the amount set forth in subsection (b) of Section
21 2505-210 of the Department of Revenue Law shall make all
22 payments required by rules of the Department by electronic
23 funds transfer. Any delivering supplier not required to make
24 payments by electronic funds transfer may make payments by
25 electronic funds transfer with the permission of the
26 Department. All delivering suppliers required to make payments

1 by electronic funds transfer and any delivering suppliers
2 authorized to voluntarily make payments by electronic funds
3 transfer shall make those payments in the manner authorized by
4 the Department.

5 If any payment provided for in this Section exceeds the
6 delivering supplier's liabilities under this Act, as shown on
7 an original return, the Department may authorize the delivering
8 supplier to credit such excess payment against liability
9 subsequently to be remitted to the Department under this Act,
10 in accordance with reasonable rules adopted by the Department.

11 Through June 30, 2004, each month the Department shall pay
12 into the Public Utility Fund in the State treasury an amount
13 determined by the Director to be equal to 3.0% of the funds
14 received by the Department pursuant to this Section. Through
15 June 30, 2004, the remainder of all moneys received by the
16 Department under this Section shall be paid into the General
17 Revenue Fund in the State treasury. Beginning on July 1, 2004,
18 of the 3% of the funds received pursuant to this Section, each
19 month the Department shall pay \$416,667 into the General
20 Revenue Fund and the balance shall be paid into the Public
21 Utility Fund in the State treasury.

22 (Source: P.A. 92-492, eff. 1-1-02; 93-839, eff. 7-30-04.)

23 (35 ILCS 640/2-11)

24 Sec. 2-11. Direct return and payment by self-assessing
25 purchaser. When electricity is used or consumed by a

1 self-assessing purchaser subject to the tax imposed by this Law
2 who did not pay the tax to a delivering supplier maintaining a
3 place of business within this State and required or authorized
4 to collect the tax, that self-assessing purchaser shall, on or
5 before the 15th day of each month, make a return to the
6 Department for the preceding calendar month, stating all of the
7 following:

8 (1) The self-assessing purchaser's name and principal
9 address.

10 (2) The aggregate purchase price paid by the
11 self-assessing purchaser for the distribution, supply,
12 furnishing, sale, transmission and delivery of such
13 electricity to or for the purchaser during the preceding
14 calendar month, including budget plan and other
15 purchaser-owned amounts applied during such month in
16 payment of charges includible in the purchase price, and
17 upon the basis of which the tax is imposed.

18 (3) Amount of tax, computed upon item (2) at the rate
19 stated in Section 2-4.

20 (4) Such other information as the Department
21 reasonably may require.

22 In making such return the self-assessing purchaser may use
23 any reasonable method to derive reportable "purchase price"
24 from the self-assessing purchaser's records.

25 If the average monthly tax liability of the self-assessing
26 purchaser to the Department does not exceed \$2,500, the

1 Department may authorize the self-assessing purchaser's
2 returns to be filed on a quarter-annual basis, with the return
3 for January, February and March of a given year being due by
4 April 30 of such year; with the return for April, May and June
5 of a given year being due by July 31 of such year; with the
6 return for July, August, and September of a given year being
7 due by October 31 of such year; and with the return for
8 October, November and December of a given year being due by
9 January 31 of the following year.

10 If the average monthly tax liability of the self-assessing
11 purchaser to the Department does not exceed \$1,000, the
12 Department may authorize the self-assessing purchaser's
13 returns to be filed on an annual basis, with the return for a
14 given year being due by January 31 of the following year.

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

18 Notwithstanding any other provision in this Law concerning
19 the time within which a self-assessing purchaser may file a
20 return, any such self-assessing purchaser who ceases to be
21 responsible for filing returns under this Law shall file a
22 final return under this Law with the Department not more than
23 one month thereafter.

24 Each self-assessing purchaser whose average monthly
25 liability to the Department pursuant to this Section was
26 \$10,000 or more during the preceding calendar year, excluding

1 the month of highest liability and the month of lowest
2 liability during such calendar year, and which is not operated
3 by a unit of local government, shall make estimated payments to
4 the Department on or before the 7th, 15th, 22nd and last day of
5 the month during which tax liability to the Department is
6 incurred in an amount not less than the lower of either 22.5%
7 of such self-assessing purchaser's actual tax liability for the
8 month or 25% of such self-assessing purchaser's actual tax
9 liability for the same calendar month of the preceding year.
10 The amount of such quarter-monthly payments shall be credited
11 against the final tax liability of the self-assessing
12 purchaser's return for that month. An outstanding credit
13 approved by the Department or a credit memorandum issued by the
14 Department arising from the self-assessing purchaser's
15 overpayment of the self-assessing purchaser's final tax
16 liability for any month may be applied to reduce the amount of
17 any subsequent quarter-monthly payment or credited against the
18 final tax liability of such self-assessing purchaser's return
19 for any subsequent month. If any quarter-monthly payment is not
20 paid at the time or in the amount required by this Section,
21 such person shall be liable for penalty and interest on the
22 difference between the minimum amount due as a payment and the
23 amount of such payment actually and timely paid, except insofar
24 as such person has previously made payments for that month to
25 the Department in excess of the minimum payments previously
26 due.

1 If the Director finds that the information required for the
2 making of an accurate return cannot reasonably be compiled by a
3 self-assessing purchaser within 15 days after the close of the
4 calendar month for which a return is to be made, the Director
5 may grant an extension of time for the filing of such return
6 for a period of not to exceed 31 calendar days. The granting of
7 such an extension may be conditioned upon the deposit by such
8 self-assessing purchaser with the Department of an amount of
9 money not exceeding the amount estimated by the Director to be
10 due with the return so extended. All such deposits shall be
11 credited against such self-assessing purchaser's liabilities
12 under this Law. If the deposit exceeds such self-assessing
13 purchaser's present and probable future liabilities under this
14 Law, the Department shall issue to such self-assessing
15 purchaser a credit memorandum, which may be assigned by such
16 self-assessing purchaser to a similar person under this Law, in
17 accordance with reasonable rules and regulations to be
18 prescribed by the Department.

19 The self-assessing purchaser making the return provided
20 for in this Section shall, at the time of making such return,
21 pay to the Department the amount of tax imposed by this Law.

22 Until October 1, 2002, a self-assessing purchaser who has
23 an average monthly tax liability of \$10,000 or more shall make
24 all payments required by rules of the Department by electronic
25 funds transfer. The term "average monthly tax liability" shall
26 be the sum of the self-assessing purchaser's liabilities under

1 this Law for the immediately preceding calendar year divided by
2 12. Beginning on October 1, 2002, a taxpayer who has a tax
3 liability in the amount set forth in subsection (b) of Section
4 2505-210 of the Department of Revenue Law shall make all
5 payments required by rules of the Department by electronic
6 funds transfer. Any self-assessing purchaser not required to
7 make payments by electronic funds transfer may make payments by
8 electronic funds transfer with the permission of the
9 Department. All self-assessing purchasers required to make
10 payments by electronic funds transfer and any self-assessing
11 purchasers authorized to voluntarily make payments by
12 electronic funds transfer shall make those payments in the
13 manner authorized by the Department.

14 If any payment provided for in this Section exceeds the
15 self-assessing purchaser's liabilities under this Act, as
16 shown on an original return, the Department may authorize the
17 self-assessing purchaser to credit such excess payment against
18 liability subsequently to be remitted to the Department under
19 this Act, in accordance with reasonable rules adopted by the
20 Department.

21 Through June 30, 2004, each month the Department shall pay
22 into the Public Utility Fund in the State treasury an amount
23 determined by the Director to be equal to 3.0% of the funds
24 received by the Department pursuant to this Section. Through
25 June 30, 2004, the remainder of all moneys received by the
26 Department under this Section shall be paid into the General

1 Revenue Fund in the State treasury. Beginning on July 1, 2004,
2 of the 3% of the funds received pursuant to this Section, each
3 month the Department shall pay \$416,667 into the General
4 Revenue Fund and the balance shall be paid into the Public
5 Utility Fund in the State treasury.

6 (Source: P.A. 92-492, eff. 1-1-02; 93-839, eff. 7-30-04.)

7 Section 70. The Illinois Pull Tabs and Jar Games Act is
8 amended by changing Section 5 as follows:

9 (230 ILCS 20/5) (from Ch. 120, par. 1055)

10 Sec. 5. Payments; returns. There shall be paid to the
11 Department of Revenue 5% of the gross proceeds of any pull tabs
12 and jar games conducted under this Act. Such payments shall be
13 made 4 times per year, between the first and the 20th day of
14 April, July, October and January. Accompanying each payment
15 shall be a return, on forms prescribed by the Department of
16 Revenue. Failure to submit either the payment or the return
17 within the specified time shall result in suspension or
18 revocation of the license. Tax returns filed pursuant to this
19 Act shall not be confidential and shall be available for public
20 inspection. All payments made to the Department of Revenue
21 under this Act shall be deposited as follows:

22 (a) 50% shall be deposited in the Common School Fund;

23 and

24 (b) 50% shall be deposited in the Illinois Gaming Law

1 Enforcement Fund. Of the monies deposited in the Illinois
2 Gaming Law Enforcement Fund under this Section, the General
3 Assembly shall appropriate two-thirds to the Department of
4 Revenue, Department of State Police and the Office of the
5 Attorney General for State law enforcement purposes, and
6 one-third shall be appropriated to the Department of
7 Revenue for the purpose of distribution in the form of
8 grants to counties or municipalities for law enforcement
9 purposes. The amounts of grants to counties or
10 municipalities shall bear the same ratio as the number of
11 licenses issued in counties or municipalities bears to the
12 total number of licenses issued in the State. In computing
13 the number of licenses issued in a county, licenses issued
14 for locations within a municipality's boundaries shall be
15 excluded.

16 The provisions of Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f,
17 5g, 5h, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, 10, 11 and 12 of the
18 Retailers' Occupation Tax Act, and Section 3-7 of the Uniform
19 Penalty and Interest Act, which are not inconsistent with this
20 Act shall apply, as far as practicable, to the subject matter
21 of this Act to the same extent as if such provisions were
22 included in this Act. For the purposes of this Act, references
23 in such incorporated Sections of the Retailers' Occupation Tax
24 Act to retailers, sellers or persons engaged in the business of
25 selling tangible personal property means persons engaged in
26 conducting pull tabs and jar games and references in such

1 incorporated Sections of the Retailers' Occupation Tax Act to
2 sales of tangible personal property mean the conducting of pull
3 tabs and jar games and the making of charges for participating
4 in such drawings.

5 If any payment provided for in this Section exceeds the
6 taxpayer's liabilities under this Act, as shown on an original
7 return, the taxpayer may credit such excess payment against
8 liability subsequently to be remitted to the Department under
9 this Act, in accordance with reasonable rules adopted by the
10 Department.

11 (Source: P.A. 95-228, eff. 8-16-07.)

12 Section 75. The Bingo License and Tax Act is amended by
13 changing Section 3 as follows:

14 (230 ILCS 25/3) (from Ch. 120, par. 1103)

15 Sec. 3. Payments; returns. There shall be paid to the
16 Department of Revenue, 5% of the gross proceeds of any game of
17 bingo conducted under the provision of this Act. Such payments
18 shall be made 4 times per year, between the first and the 20th
19 day of April, July, October and January. Accompanying each
20 payment shall be a return, on forms prescribed by the
21 Department of Revenue. Failure to submit either the payment or
22 the return within the specified time may result in suspension
23 or revocation of the license. Tax returns filed pursuant to
24 this Act shall not be confidential and shall be available for

1 public inspection.

2 If any payment provided for in this Section exceeds the
3 taxpayer's liabilities under this Act, as shown on an original
4 return, the taxpayer may credit such excess payment against
5 liability subsequently to be remitted to the Department under
6 this Act, in accordance with reasonable rules adopted by the
7 Department.

8 All payments made to the Department of Revenue under this
9 Section shall be deposited as follows:

10 (1) 50% shall be deposited in the Mental Health Fund;

11 and

12 (2) 50% shall be deposited in the Common School Fund.

13 The provisions of Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f,
14 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, 10, 11 and 12 of the Retailers'
15 Occupation Tax Act and Section 3-7 of the Uniform Penalty and
16 Interest Act, which are not inconsistent with this Act, shall
17 apply, as far as practicable, to the subject matter of this Act
18 to the same extent as if such provisions were included in this
19 Act. For the purposes of this Act, references in such
20 incorporated Sections of the Retailers' Occupation Tax Act to
21 retailers, sellers or persons engaged in the business of
22 selling tangible personal property means persons engaged in
23 conducting bingo games, and references in such incorporated
24 Sections of the Retailers' Occupation Tax Act to sales of
25 tangible personal property mean the conducting of bingo games
26 and the making of charges for playing such games.

1 (Source: P.A. 95-228, eff. 8-16-07.)

2 Section 80. The Charitable Games Act is amended by changing
3 Section 9 as follows:

4 (230 ILCS 30/9) (from Ch. 120, par. 1129)

5 Sec. 9. Payments; returns. There shall be paid to the
6 Department of Revenue, 5% of the net proceeds of charitable
7 games conducted under the provisions of this Act. Such payments
8 shall be made within 30 days after the completion of the games.
9 Accompanying each payment shall be a return, on forms
10 prescribed by the Department of Revenue. Failure to submit
11 either the payment or the return within the specified time may
12 result in suspension or revocation of the license. Tax returns
13 filed pursuant to this Act shall not be confidential and shall
14 be available for public inspection.

15 The provisions of Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f,
16 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, 10, 11 and 12 of the Retailers'
17 Occupation Tax Act, and Section 3-7 of the Uniform Penalty and
18 Interest Act, which are not inconsistent with this Act shall
19 apply, as far as practicable, to the subject matter of this Act
20 to the same extent as if such provisions were included in this
21 Act. For the purposes of this Act, references in such
22 incorporated Sections of the Retailers' Occupation Tax Act to
23 retailers, sellers or persons engaged in the business of
24 selling tangible personal property means persons engaged in

1 conducting charitable games, and references in such
2 incorporated Sections of the Retailers' Occupation Tax Act to
3 sales of tangible personal property mean the conducting of
4 charitable games and the making of charges for playing such
5 games.

6 If any payment provided for in this Section exceeds the
7 taxpayer's liabilities under this Act, as shown on an original
8 return, the taxpayer may credit such excess payment against
9 liability subsequently to be remitted to the Department under
10 this Act, in accordance with reasonable rules adopted by the
11 Department.

12 All payments made to the Department of Revenue under this
13 Section shall be deposited into the Illinois Gaming Law
14 Enforcement Fund of the State Treasury.

15 (Source: P.A. 98-377, eff. 1-1-14.)

16 Section 85. The Liquor Control Act of 1934 is amended by
17 changing Section 8-2 as follows:

18 (235 ILCS 5/8-2) (from Ch. 43, par. 159)

19 Sec. 8-2. Payments; reports. It is the duty of each
20 manufacturer with respect to alcoholic liquor produced or
21 imported by such manufacturer, or purchased tax-free by such
22 manufacturer from another manufacturer or importing
23 distributor, and of each importing distributor as to alcoholic
24 liquor purchased by such importing distributor from foreign

1 importers or from anyone from any point in the United States
2 outside of this State or purchased tax-free from another
3 manufacturer or importing distributor, to pay the tax imposed
4 by Section 8-1 to the Department of Revenue on or before the
5 15th day of the calendar month following the calendar month in
6 which such alcoholic liquor is sold or used by such
7 manufacturer or by such importing distributor other than in an
8 authorized tax-free manner or to pay that tax electronically as
9 provided in this Section.

10 Each manufacturer and each importing distributor shall
11 make payment under one of the following methods: (1) on or
12 before the 15th day of each calendar month, file in person or
13 by United States first-class mail, postage pre-paid, with the
14 Department of Revenue, on forms prescribed and furnished by the
15 Department, a report in writing in such form as may be required
16 by the Department in order to compute, and assure the accuracy
17 of, the tax due on all taxable sales and uses of alcoholic
18 liquor occurring during the preceding month. Payment of the tax
19 in the amount disclosed by the report shall accompany the
20 report or, (2) on or before the 15th day of each calendar
21 month, electronically file with the Department of Revenue, on
22 forms prescribed and furnished by the Department, an electronic
23 report in such form as may be required by the Department in
24 order to compute, and assure the accuracy of, the tax due on
25 all taxable sales and uses of alcoholic liquor occurring during
26 the preceding month. An electronic payment of the tax in the

1 amount disclosed by the report shall accompany the report. A
2 manufacturer or distributor who files an electronic report and
3 electronically pays the tax imposed pursuant to Section 8-1 to
4 the Department of Revenue on or before the 15th day of the
5 calendar month following the calendar month in which such
6 alcoholic liquor is sold or used by that manufacturer or
7 importing distributor other than in an authorized tax-free
8 manner shall pay to the Department the amount of the tax
9 imposed pursuant to Section 8-1, less a discount which is
10 allowed to reimburse the manufacturer or importing distributor
11 for the expenses incurred in keeping and maintaining records,
12 preparing and filing the electronic returns, remitting the tax,
13 and supplying data to the Department upon request.

14 The discount shall be in an amount as follows:

15 (1) For original returns due on or after January 1,
16 2003 through September 30, 2003, the discount shall be
17 1.75% or \$1,250 per return, whichever is less;

18 (2) For original returns due on or after October 1,
19 2003 through September 30, 2004, the discount shall be 2%
20 or \$3,000 per return, whichever is less; and

21 (3) For original returns due on or after October 1,
22 2004, the discount shall be 2% or \$2,000 per return,
23 whichever is less.

24 The Department may, if it deems it necessary in order to
25 insure the payment of the tax imposed by this Article, require
26 returns to be made more frequently than and covering periods of

1 less than a month. Such return shall contain such further
2 information as the Department may reasonably require.

3 It shall be presumed that all alcoholic liquors acquired or
4 made by any importing distributor or manufacturer have been
5 sold or used by him in this State and are the basis for the tax
6 imposed by this Article unless proven, to the satisfaction of
7 the Department, that such alcoholic liquors are (1) still in
8 the possession of such importing distributor or manufacturer,
9 or (2) prior to the termination of possession have been lost by
10 theft or through unintentional destruction, or (3) that such
11 alcoholic liquors are otherwise exempt from taxation under this
12 Act.

13 If any payment provided for in this Section exceeds the
14 manufacturer's or importing distributor's liabilities under
15 this Act, as shown on an original report, the manufacturer or
16 importing distributor may credit such excess payment against
17 liability subsequently to be remitted to the Department under
18 this Act, in accordance with reasonable rules adopted by the
19 Department. If the Department subsequently determines that all
20 or any part of the credit taken was not actually due to the
21 manufacturer or importing distributor, the manufacturer's or
22 importing distributor's discount shall be reduced by an amount
23 equal to the difference between the discount as applied to the
24 credit taken and that actually due, and the manufacturer or
25 importing distributor shall be liable for penalties and
26 interest on such difference.

1 The Department may require any foreign importer to file
2 monthly information returns, by the 15th day of the month
3 following the month which any such return covers, if the
4 Department determines this to be necessary to the proper
5 performance of the Department's functions and duties under this
6 Act. Such return shall contain such information as the
7 Department may reasonably require.

8 Every manufacturer and importing distributor shall also
9 file, with the Department, a bond in an amount not less than
10 \$1,000 and not to exceed \$100,000 on a form to be approved by,
11 and with a surety or sureties satisfactory to, the Department.
12 Such bond shall be conditioned upon the manufacturer or
13 importing distributor paying to the Department all monies
14 becoming due from such manufacturer or importing distributor
15 under this Article. The Department shall fix the penalty of
16 such bond in each case, taking into consideration the amount of
17 alcoholic liquor expected to be sold and used by such
18 manufacturer or importing distributor, and the penalty fixed by
19 the Department shall be sufficient, in the Department's
20 opinion, to protect the State of Illinois against failure to
21 pay any amount due under this Article, but the amount of the
22 penalty fixed by the Department shall not exceed twice the
23 amount of tax liability of a monthly return, nor shall the
24 amount of such penalty be less than \$1,000. The Department
25 shall notify the Commission of the Department's approval or
26 disapproval of any such manufacturer's or importing

1 distributor's bond, or of the termination or cancellation of
2 any such bond, or of the Department's direction to a
3 manufacturer or importing distributor that he must file
4 additional bond in order to comply with this Section. The
5 Commission shall not issue a license to any applicant for a
6 manufacturer's or importing distributor's license unless the
7 Commission has received a notification from the Department
8 showing that such applicant has filed a satisfactory bond with
9 the Department hereunder and that such bond has been approved
10 by the Department. Failure by any licensed manufacturer or
11 importing distributor to keep a satisfactory bond in effect
12 with the Department or to furnish additional bond to the
13 Department, when required hereunder by the Department to do so,
14 shall be grounds for the revocation or suspension of such
15 manufacturer's or importing distributor's license by the
16 Commission. If a manufacturer or importing distributor fails to
17 pay any amount due under this Article, his bond with the
18 Department shall be deemed forfeited, and the Department may
19 institute a suit in its own name on such bond.

20 After notice and opportunity for a hearing the State
21 Commission may revoke or suspend the license of any
22 manufacturer or importing distributor who fails to comply with
23 the provisions of this Section. Notice of such hearing and the
24 time and place thereof shall be in writing and shall contain a
25 statement of the charges against the licensee. Such notice may
26 be given by United States registered or certified mail with

1 return receipt requested, addressed to the person concerned at
2 his last known address and shall be given not less than 7 days
3 prior to the date fixed for the hearing. An order revoking or
4 suspending a license under the provisions of this Section may
5 be reviewed in the manner provided in Section 7-10 of this Act.
6 No new license shall be granted to a person whose license has
7 been revoked for a violation of this Section or, in case of
8 suspension, shall such suspension be terminated until he has
9 paid to the Department all taxes and penalties which he owes
10 the State under the provisions of this Act.

11 Every manufacturer or importing distributor who has, as
12 verified by the Department, continuously complied with the
13 conditions of the bond under this Act for a period of 2 years
14 shall be considered to be a prior continuous compliance
15 taxpayer. In determining the consecutive period of time for
16 qualification as a prior continuous compliance taxpayer, any
17 consecutive period of time of qualifying compliance
18 immediately prior to the effective date of this amendatory Act
19 of 1987 shall be credited to any manufacturer or importing
20 distributor.

21 A manufacturer or importing distributor that is a prior
22 continuous compliance taxpayer under this Section and becomes a
23 successor as the result of an acquisition, merger, or
24 consolidation of a manufacturer or importing distributor shall
25 be deemed to be a prior continuous compliance taxpayer with
26 respect to the acquired, merged, or consolidated entity.

1 Every prior continuous compliance taxpayer shall be exempt
2 from the bond requirements of this Act until the Department has
3 determined the taxpayer to be delinquent in the filing of any
4 return or deficient in the payment of any tax under this Act.
5 Any taxpayer who fails to pay an admitted or established
6 liability under this Act may also be required to post bond or
7 other acceptable security with the Department guaranteeing the
8 payment of such admitted or established liability.

9 The Department shall discharge any surety and shall release
10 and return any bond or security deposit assigned, pledged or
11 otherwise provided to it by a taxpayer under this Section
12 within 30 days after: (1) such taxpayer becomes a prior
13 continuous compliance taxpayer; or (2) such taxpayer has ceased
14 to collect receipts on which he is required to remit tax to the
15 Department, has filed a final tax return, and has paid to the
16 Department an amount sufficient to discharge his remaining tax
17 liability as determined by the Department under this Act.

18 (Source: P.A. 95-769, eff. 7-29-08.)

19 Section 90. The Energy Assistance Act is amended by
20 changing Section 13 and by adding Section 19 as follows:

21 (305 ILCS 20/13)

22 (Section scheduled to be repealed on December 31, 2018)

23 Sec. 13. Supplemental Low-Income Energy Assistance Fund.

24 (a) The Supplemental Low-Income Energy Assistance Fund is

1 hereby created as a special fund in the State Treasury. The
2 Supplemental Low-Income Energy Assistance Fund is authorized
3 to receive moneys from voluntary donations from individuals,
4 foundations, corporations, and other sources, moneys received
5 pursuant to Section 17, and, by statutory deposit, the moneys
6 collected pursuant to this Section. The Fund is also authorized
7 to receive voluntary donations from individuals, foundations,
8 corporations, and other sources, as well as contributions made
9 in accordance with Section 507MM of the Illinois Income Tax
10 Act. Subject to appropriation, the Department shall use moneys
11 from the Supplemental Low-Income Energy Assistance Fund for
12 payments to electric or gas public utilities, municipal
13 electric or gas utilities, and electric cooperatives on behalf
14 of their customers who are participants in the program
15 authorized by Sections 4 and 18 of this Act, for the provision
16 of weatherization services and for administration of the
17 Supplemental Low-Income Energy Assistance Fund. The yearly
18 expenditures for weatherization may not exceed 10% of the
19 amount collected during the year pursuant to this Section. The
20 yearly administrative expenses of the Supplemental Low-Income
21 Energy Assistance Fund may not exceed 10% of the amount
22 collected during that year pursuant to this Section, except
23 when unspent funds from the Supplemental Low-Income Energy
24 Assistance Fund are reallocated from a previous year; any
25 unspent balance of the 10% administrative allowance may be
26 utilized for administrative expenses in the year they are

1 reallocated.

2 (b) Notwithstanding the provisions of Section 16-111 of the
3 Public Utilities Act but subject to subsection (k) of this
4 Section, each public utility, electric cooperative, as defined
5 in Section 3.4 of the Electric Supplier Act, and municipal
6 utility, as referenced in Section 3-105 of the Public Utilities
7 Act, that is engaged in the delivery of electricity or the
8 distribution of natural gas within the State of Illinois shall,
9 effective January 1, 1998, assess each of its customer accounts
10 a monthly Energy Assistance Charge for the Supplemental
11 Low-Income Energy Assistance Fund. The delivering public
12 utility, municipal electric or gas utility, or electric or gas
13 cooperative for a self-assessing purchaser remains subject to
14 the collection of the fee imposed by this Section. The monthly
15 charge shall be as follows:

16 (1) \$0.48 per month on each account for residential
17 electric service;

18 (2) \$0.48 per month on each account for residential gas
19 service;

20 (3) \$4.80 per month on each account for non-residential
21 electric service which had less than 10 megawatts of peak
22 demand during the previous calendar year;

23 (4) \$4.80 per month on each account for non-residential
24 gas service which had distributed to it less than 4,000,000
25 therms of gas during the previous calendar year;

26 (5) \$360 per month on each account for non-residential

1 electric service which had 10 megawatts or greater of peak
2 demand during the previous calendar year; and

3 (6) \$360 per month on each account for non-residential
4 gas service which had 4,000,000 or more therms of gas
5 distributed to it during the previous calendar year.

6 The incremental change to such charges imposed by this
7 amendatory Act of the 96th General Assembly shall not (i) be
8 used for any purpose other than to directly assist customers
9 and (ii) be applicable to utilities serving less than 100,000
10 customers in Illinois on January 1, 2009.

11 In addition, electric and gas utilities have committed, and
12 shall contribute, a one-time payment of \$22 million to the
13 Fund, within 10 days after the effective date of the tariffs
14 established pursuant to Sections 16-111.8 and 19-145 of the
15 Public Utilities Act to be used for the Department's cost of
16 implementing the programs described in Section 18 of this
17 amendatory Act of the 96th General Assembly, the Arrearage
18 Reduction Program described in Section 18, and the programs
19 described in Section 8-105 of the Public Utilities Act. If a
20 utility elects not to file a rider within 90 days after the
21 effective date of this amendatory Act of the 96th General
22 Assembly, then the contribution from such utility shall be made
23 no later than February 1, 2010.

24 (c) For purposes of this Section:

25 (1) "residential electric service" means electric
26 utility service for household purposes delivered to a

1 dwelling of 2 or fewer units which is billed under a
2 residential rate, or electric utility service for
3 household purposes delivered to a dwelling unit or units
4 which is billed under a residential rate and is registered
5 by a separate meter for each dwelling unit;

6 (2) "residential gas service" means gas utility
7 service for household purposes distributed to a dwelling of
8 2 or fewer units which is billed under a residential rate,
9 or gas utility service for household purposes distributed
10 to a dwelling unit or units which is billed under a
11 residential rate and is registered by a separate meter for
12 each dwelling unit;

13 (3) "non-residential electric service" means electric
14 utility service which is not residential electric service;
15 and

16 (4) "non-residential gas service" means gas utility
17 service which is not residential gas service.

18 (d) Within 30 days after the effective date of this
19 amendatory Act of the 96th General Assembly, each public
20 utility engaged in the delivery of electricity or the
21 distribution of natural gas shall file with the Illinois
22 Commerce Commission tariffs incorporating the Energy
23 Assistance Charge in other charges stated in such tariffs,
24 which shall become effective no later than the beginning of the
25 first billing cycle following such filing.

26 (e) The Energy Assistance Charge assessed by electric and

1 gas public utilities shall be considered a charge for public
2 utility service.

3 (f) By the 20th day of the month following the month in
4 which the charges imposed by the Section were collected, each
5 public utility, municipal utility, and electric cooperative
6 shall remit to the Department of Revenue all moneys received as
7 payment of the Energy Assistance Charge on a return prescribed
8 and furnished by the Department of Revenue showing such
9 information as the Department of Revenue may reasonably
10 require; provided, however, that a utility offering an
11 Arrearage Reduction Program pursuant to Section 18 of this Act
12 shall be entitled to net those amounts necessary to fund and
13 recover the costs of such Program as authorized by that Section
14 that is no more than the incremental change in such Energy
15 Assistance Charge authorized by this amendatory Act of the 96th
16 General Assembly. If a customer makes a partial payment, a
17 public utility, municipal utility, or electric cooperative may
18 elect either: (i) to apply such partial payments first to
19 amounts owed to the utility or cooperative for its services and
20 then to payment for the Energy Assistance Charge or (ii) to
21 apply such partial payments on a pro-rata basis between amounts
22 owed to the utility or cooperative for its services and to
23 payment for the Energy Assistance Charge.

24 If any payment provided for in this Section exceeds the
25 public utility, municipal utility, or electric cooperative's
26 liabilities under this Act, as shown on an original return, the

1 public utility, municipal utility, or electric cooperative may
2 credit the excess payment against liability subsequently to be
3 remitted to the Department of Revenue under this Act.

4 (g) The Department of Revenue shall deposit into the
5 Supplemental Low-Income Energy Assistance Fund all moneys
6 remitted to it in accordance with subsection (f) of this
7 Section; provided, however, that the amounts remitted by each
8 utility shall be used to provide assistance to that utility's
9 customers. The utilities shall coordinate with the Department
10 to establish an equitable and practical methodology for
11 implementing this subsection (g) beginning with the 2010
12 program year.

13 (h) On or before December 31, 2002, the Department shall
14 prepare a report for the General Assembly on the expenditure of
15 funds appropriated from the Low-Income Energy Assistance Block
16 Grant Fund for the program authorized under Section 4 of this
17 Act.

18 (i) The Department of Revenue may establish such rules as
19 it deems necessary to implement this Section.

20 (j) The Department of Commerce and Economic Opportunity may
21 establish such rules as it deems necessary to implement this
22 Section.

23 (k) The charges imposed by this Section shall only apply to
24 customers of municipal electric or gas utilities and electric
25 or gas cooperatives if the municipal electric or gas utility or
26 electric or gas cooperative makes an affirmative decision to

1 impose the charge. If a municipal electric or gas utility or an
2 electric cooperative makes an affirmative decision to impose
3 the charge provided by this Section, the municipal electric or
4 gas utility or electric cooperative shall inform the Department
5 of Revenue in writing of such decision when it begins to impose
6 the charge. If a municipal electric or gas utility or electric
7 or gas cooperative does not assess this charge, the Department
8 may not use funds from the Supplemental Low-Income Energy
9 Assistance Fund to provide benefits to its customers under the
10 program authorized by Section 4 of this Act.

11 In its use of federal funds under this Act, the Department
12 may not cause a disproportionate share of those federal funds
13 to benefit customers of systems which do not assess the charge
14 provided by this Section.

15 This Section is repealed effective December 31, 2018 unless
16 renewed by action of the General Assembly. The General Assembly
17 shall consider the results of the evaluations described in
18 Section 8 in its deliberations.

19 (Source: P.A. 98-429, eff. 8-16-13; 99-457, eff. 1-1-16.)

20 (305 ILCS 20/19 new)

21 Sec. 19. Application of Retailers' Occupation Tax
22 provisions. All the provisions of Sections 4, 5, 5a, 5b, 5c,
23 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12,
24 and 13 of the Retailers' Occupation Tax Act that are not
25 inconsistent with this Act apply, as far as practicable, to the

1 surcharge imposed by this Act to the same extent as if those
2 provisions were included in this Act. References in the
3 incorporated Sections of the Retailers' Occupation Tax Act to
4 retailers, to sellers, or to persons engaged in the business of
5 selling tangible personal property mean persons required to
6 remit the charge imposed under this Act.

7 Section 95. The Environmental Protection Act is amended by
8 changing Section 55.10 as follows:

9 (415 ILCS 5/55.10) (from Ch. 111 1/2, par. 1055.10)

10 Sec. 55.10. Tax returns by retailer.

11 (a) Except as otherwise provided in this Section, for
12 returns due on or before January 31, 2010, each retailer of
13 tires maintaining a place of business in this State shall make
14 a return to the Department of Revenue on a quarter annual
15 basis, with the return for January, February and March of a
16 given year being due by April 30 of that year; with the return
17 for April, May and June of a given year being due by July 31 of
18 that year; with the return for July, August and September of a
19 given year being due by October 31 of that year; and with the
20 return for October, November and December of a given year being
21 due by January 31 of the following year.

22 For returns due after January 31, 2010, each retailer of
23 tires maintaining a place of business in this State shall make
24 a return to the Department of Revenue on a quarter annual

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

8 Notwithstanding any other provision of this Section to the
9 contrary, the return for October, November, and December of
10 2009 is due by February 20, 2010.

11 (b) Each return made to the Department of Revenue shall
12 state:

13 (1) the name of the retailer;

14 (2) the address of the retailer's principal place of
15 business, and the address of the principal place of
16 business (if that is a different address) from which the
17 retailer engages in the business of making retail sales of
18 tires;

19 (3) total number of tires sold at retail for the
20 preceding calendar quarter;

21 (4) the amount of tax due; and

22 (5) such other reasonable information as the
23 Department of Revenue may require.

24 If any payment provided for in this Section exceeds the
25 retailer's liabilities under this Act, as shown on an original
26 return, the retailer may credit such excess payment against

1 liability subsequently to be remitted to the Department under
2 this Act, in accordance with reasonable rules adopted by the
3 Department. If the Department subsequently determines that all
4 or any part of the credit taken was not actually due to the
5 retailer, the retailer's discount shall be reduced by the
6 monetary amount of the discount applicable to the difference
7 between the credit taken and that actually due, and the
8 retailer shall be liable for penalties and interest on such
9 difference.

10 Notwithstanding any other provision of this Act concerning
11 the time within which a retailer may file his return, in the
12 case of any retailer who ceases to engage in the retail sale of
13 tires, the retailer shall file a final return under this Act
14 with the Department of Revenue not more than one month after
15 discontinuing that business.

16 (Source: P.A. 96-520, eff. 8-14-09.)

17 Section 100. The Environmental Impact Fee Law is amended by
18 changing Section 315 as follows:

19 (415 ILCS 125/315)

20 (Section scheduled to be repealed on January 1, 2025)

21 Sec. 315. Fee on receivers of fuel for sale or use;
22 collection and reporting. A person that is required to pay the
23 fee imposed by this Law shall pay the fee to the Department by
24 return showing all fuel purchased, acquired, or received and

1 sold, distributed or used during the preceding calendar month,
2 including losses of fuel as the result of evaporation or
3 shrinkage due to temperature variations, and such other
4 reasonable information as the Department may require. Losses of
5 fuel as the result of evaporation or shrinkage due to
6 temperature variations may not exceed 1% of the total gallons
7 in storage at the beginning of the month, plus the receipts of
8 gallonage during the month, minus the gallonage remaining in
9 storage at the end of the month. Any loss reported that is in
10 excess of this amount shall be subject to the fee imposed by
11 Section 310 of this Law. On and after July 1, 2001, for each
12 6-month period January through June, net losses of fuel (for
13 each category of fuel that is required to be reported on a
14 return) as the result of evaporation or shrinkage due to
15 temperature variations may not exceed 1% of the total gallons
16 in storage at the beginning of each January, plus the receipts
17 of gallonage each January through June, minus the gallonage
18 remaining in storage at the end of each June. On and after July
19 1, 2001, for each 6-month period July through December, net
20 losses of fuel (for each category of fuel that is required to
21 be reported on a return) as the result of evaporation or
22 shrinkage due to temperature variations may not exceed 1% of
23 the total gallons in storage at the beginning of each July,
24 plus the receipts of gallonage each July through December,
25 minus the gallonage remaining in storage at the end of each
26 December. Any net loss reported that is in excess of this

1 amount shall be subject to the fee imposed by Section 310 of
2 this Law. For purposes of this Section, "net loss" means the
3 number of gallons gained through temperature variations minus
4 the number of gallons lost through temperature variations or
5 evaporation for each of the respective 6-month periods.

6 The return shall be prescribed by the Department and shall
7 be filed between the 1st and 20th days of each calendar month.
8 The Department may, in its discretion, combine the return filed
9 under this Law with the return filed under Section 2b of the
10 Motor Fuel Tax Law. If the return is timely filed, the receiver
11 may take a discount of 2% through June 30, 2003 and 1.75%
12 thereafter to reimburse himself for the expenses incurred in
13 keeping records, preparing and filing returns, collecting and
14 remitting the fee, and supplying data to the Department on
15 request. However, the discount applies only to the amount of
16 the fee payment that accompanies a return that is timely filed
17 in accordance with this Section.

18 If any payment provided for in this Section exceeds the
19 receiver's liabilities under this Act, as shown on an original
20 return, the Department may authorize the receiver to credit
21 such excess payment against liability subsequently to be
22 remitted to the Department under this Act, in accordance with
23 reasonable rules adopted by the Department. If the Department
24 subsequently determines that all or any part of the credit
25 taken was not actually due to the receiver, the receiver's
26 discount shall be reduced by an amount equal to the difference

1 between the discount as applied to the credit taken and that
2 actually due, and that receiver shall be liable for penalties
3 and interest on such difference.

4 (Source: P.A. 92-30, eff. 7-1-01; 93-32, eff. 6-20-03.)

5 Section 105. The Drycleaner Environmental Response Trust
6 Fund Act is amended by changing Section 65 as follows:

7 (415 ILCS 135/65)

8 (Section scheduled to be repealed on January 1, 2020)

9 Sec. 65. Drycleaning solvent tax.

10 (a) On and after January 1, 1998, a tax is imposed upon the
11 use of drycleaning solvent by a person engaged in the business
12 of operating a drycleaning facility in this State at the rate
13 of \$3.50 per gallon of perchloroethylene or other chlorinated
14 drycleaning solvents used in drycleaning operations, \$0.35 per
15 gallon of petroleum-based drycleaning solvent, and \$1.75 per
16 gallon of green solvents, unless the green solvent is used at a
17 virgin facility, in which case the rate is \$0.35 per gallon.
18 The Council shall determine by rule which products are
19 chlorine-based solvents, which products are petroleum-based
20 solvents, and which products are green solvents. All
21 drycleaning solvents shall be considered chlorinated solvents
22 unless the Council determines that the solvents are
23 petroleum-based drycleaning solvents or green solvents.

24 (b) The tax imposed by this Act shall be collected from the

1 purchaser at the time of sale by a seller of drycleaning
2 solvents maintaining a place of business in this State and
3 shall be remitted to the Department of Revenue under the
4 provisions of this Act.

5 (c) The tax imposed by this Act that is not collected by a
6 seller of drycleaning solvents shall be paid directly to the
7 Department of Revenue by the purchaser or end user who is
8 subject to the tax imposed by this Act.

9 (d) No tax shall be imposed upon the use of drycleaning
10 solvent if the drycleaning solvent will not be used in a
11 drycleaning facility or if a floor stock tax has been imposed
12 and paid on the drycleaning solvent. Prior to the purchase of
13 the solvent, the purchaser shall provide a written and signed
14 certificate to the drycleaning solvent seller stating:

- 15 (1) the name and address of the purchaser;
- 16 (2) the purchaser's signature and date of signing; and
- 17 (3) one of the following:
- 18 (A) that the drycleaning solvent will not be used
19 in a drycleaning facility; or
- 20 (B) that a floor stock tax has been imposed and
21 paid on the drycleaning solvent.

22 (e) On January 1, 1998, there is imposed on each operator
23 of a drycleaning facility a tax on drycleaning solvent held by
24 the operator on that date for use in a drycleaning facility.
25 The tax imposed shall be the tax that would have been imposed
26 under subsection (a) if the drycleaning solvent held by the

1 operator on that date had been purchased by the operator during
2 the first year of this Act.

3 (f) On or before the 25th day of the 1st month following
4 the end of the calendar quarter, a seller of drycleaning
5 solvents who has collected a tax pursuant to this Section
6 during the previous calendar quarter, or a purchaser or end
7 user of drycleaning solvents required under subsection (c) to
8 submit the tax directly to the Department, shall file a return
9 with the Department of Revenue. The return shall be filed on a
10 form prescribed by the Department of Revenue and shall contain
11 information that the Department of Revenue reasonably
12 requires, but at a minimum will require the reporting of the
13 volume of drycleaning solvent sold to each licensed drycleaner.
14 The Department of Revenue shall report quarterly to the Council
15 the volume of drycleaning solvent purchased for the quarter by
16 each licensed drycleaner. Each seller of drycleaning solvent
17 maintaining a place of business in this State who is required
18 or authorized to collect the tax imposed by this Act shall pay
19 to the Department the amount of the tax at the time when he or
20 she is required to file his or her return for the period during
21 which the tax was collected. Purchasers or end users remitting
22 the tax directly to the Department under subsection (c) shall
23 file a return with the Department of Revenue and pay the tax so
24 incurred by the purchaser or end user during the preceding
25 calendar quarter.

26 Except as provided in this Section, the seller of

1 drycleaning solvents filing the return under this Section
2 shall, at the time of filing the return, pay to the Department
3 the amount of tax imposed by this Act less a discount of 1.75%,
4 or \$5 per calendar year, whichever is greater. Failure to
5 timely file the returns and provide to the Department the data
6 requested under this Act will result in disallowance of the
7 reimbursement discount.

8 (g) The tax on drycleaning solvents used in drycleaning
9 facilities and the floor stock tax shall be administered by
10 Department of Revenue under rules adopted by that Department.

11 (h) On and after January 1, 1998, no person shall knowingly
12 sell or transfer drycleaning solvent to an operator of a
13 drycleaning facility that is not licensed by the Council under
14 Section 60.

15 (i) The Department of Revenue may adopt rules as necessary
16 to implement this Section.

17 (j) If any payment provided for in this Section exceeds the
18 seller's liabilities under this Act, as shown on an original
19 return, the seller may credit such excess payment against
20 liability subsequently to be remitted to the Department under
21 this Act, in accordance with reasonable rules adopted by the
22 Department. If the Department subsequently determines that all
23 or any part of the credit taken was not actually due to the
24 seller, the seller's discount shall be reduced by an amount
25 equal to the difference between the discount as applied to the
26 credit taken and that actually due, and the seller shall be

1 liable for penalties and interest on such difference.

2 (Source: P.A. 96-774, eff. 1-1-10.)

1	INDEX	
2	Statutes amended in order of appearance	
3	20 ILCS 687/6-8 new	
4	35 ILCS 128/1-40	
5	35 ILCS 130/2	from Ch. 120, par. 453.2
6	35 ILCS 135/3	from Ch. 120, par. 453.33
7	35 ILCS 143/10-30	
8	35 ILCS 145/6	from Ch. 120, par. 481b.36
9	35 ILCS 175/10	
10	35 ILCS 450/2-45	
11	35 ILCS 450/2-50	
12	35 ILCS 505/2b	from Ch. 120, par. 418b
13	35 ILCS 505/5	from Ch. 120, par. 421
14	35 ILCS 505/5a	from Ch. 120, par. 421a
15	35 ILCS 505/13	from Ch. 120, par. 429
16	35 ILCS 615/2a.2	from Ch. 120, par. 467.17a.2
17	35 ILCS 615/3	from Ch. 120, par. 467.18
18	35 ILCS 620/2a.2	from Ch. 120, par. 469a.2
19	35 ILCS 630/6	from Ch. 120, par. 2006
20	35 ILCS 640/2-9	
21	35 ILCS 640/2-11	
22	230 ILCS 20/5	from Ch. 120, par. 1055
23	230 ILCS 25/3	from Ch. 120, par. 1103
24	230 ILCS 30/9	from Ch. 120, par. 1129
25	235 ILCS 5/8-2	from Ch. 43, par. 159

1 305 ILCS 20/19 new

2 415 ILCS 5/55.10 from Ch. 111 1/2, par. 1055.10

3 415 ILCS 125/315

4 415 ILCS 135/65