

1 AN ACT concerning taxation.

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

4 Section 5. The Cigarette Tax Act is amended by changing
5 Section 2 as follows:

6 (35 ILCS 130/2) (from Ch. 120, par. 453.2)

7 Sec. 2. Tax imposed; rate; collection, payment, and
8 distribution; discount.

9 (a) A tax is imposed upon any person engaged in business
10 as a retailer of cigarettes in this State at the rate of 5
11 1/2 mills per cigarette sold, or otherwise disposed of in the
12 course of such business in this State. In addition to any
13 other tax imposed by this Act, a tax is imposed upon any
14 person engaged in business as a retailer of cigarettes in
15 this State at a rate of 1/2 mill per cigarette sold or
16 otherwise disposed of in the course of such business in this
17 State on and after January 1, 1947, and shall be paid into
18 the Metropolitan Fair and Exposition Authority Reconstruction
19 Fund. On and after December 1, 1985, in addition to any other
20 tax imposed by this Act, a tax is imposed upon any person
21 engaged in business as a retailer of cigarettes in this State
22 at a rate of 4 mills per cigarette sold or otherwise disposed
23 of in the course of such business in this State. Of the
24 additional tax imposed by this amendatory Act of 1985,
25 \$9,000,000 of the moneys received by the Department of
26 Revenue pursuant to this Act shall be paid each month into
27 the Common School Fund. On and after the effective date of
28 this amendatory Act of 1989, in addition to any other tax
29 imposed by this Act, a tax is imposed upon any person engaged
30 in business as a retailer of cigarettes at the rate of 5
31 mills per cigarette sold or otherwise disposed of in the

1 course of such business in this State. On and after the
2 effective date of this amendatory Act of 1993, in addition to
3 any other tax imposed by this Act, a tax is imposed upon any
4 person engaged in business as a retailer of cigarettes at the
5 rate of 7 mills per cigarette sold or otherwise disposed of
6 in the course of such business in this State. On and after
7 December 15, 1997, in addition to any other tax imposed by
8 this Act, a tax is imposed upon any person engaged in
9 business as a retailer of cigarettes at the rate of 7 mills
10 per cigarette sold or otherwise disposed of in the course of
11 such business of this State. All of the moneys received by
12 the Department of Revenue pursuant to this Act and the
13 Cigarette Use Tax Act from the additional taxes imposed by
14 this amendatory Act of 1997, shall be paid each month into
15 the Common School Fund. The payment of such taxes shall be
16 evidenced by a stamp affixed to each original package of
17 cigarettes, or an authorized substitute for such stamp
18 imprinted on each original package of such cigarettes
19 underneath the sealed transparent outside wrapper of such
20 original package, as hereinafter provided. However, such
21 taxes are not imposed upon any activity in such business in
22 interstate commerce or otherwise, which activity may not
23 under the Constitution and statutes of the United States be
24 made the subject of taxation by this State.

25 Beginning on the effective date of this amendatory Act of
26 1998, all of the moneys received by the Department of Revenue
27 pursuant to this Act and the Cigarette Use Tax Act, other
28 than the moneys that are dedicated to the Metropolitan Fair
29 and Exposition Authority Reconstruction Fund and the Common
30 School Fund, shall be distributed each month as follows:
31 first, there shall be paid into the General Revenue Fund an
32 amount which, when added to the amount paid into the Common
33 School Fund for that month, equals \$33,300,000; then, from
34 the moneys remaining, if any amounts required to be paid into

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

17 When any tax imposed herein terminates or has terminated,
18 distributors who have bought stamps while such tax was in
19 effect and who therefore paid such tax, but who can show, to
20 the Department's satisfaction, that they sold the cigarettes
21 to which they affixed such stamps after such tax had
22 terminated and did not recover the tax or its equivalent from
23 purchasers, shall be allowed by the Department to take credit
24 for such absorbed tax against subsequent tax stamp purchases
25 from the Department by such distributor.

26 The impact of the tax levied by this Act is imposed upon
27 the retailer and shall be prepaid or pre-collected by the
28 distributor for the purpose of convenience and facility only,
29 and the amount of the tax shall be added to the price of the
30 cigarettes sold by such distributor. Collection of the tax
31 shall be evidenced by a stamp or stamps affixed to each
32 original package of cigarettes, as hereinafter provided.

33 Each distributor shall collect the tax from the retailer
34 at or before the time of the sale, shall affix the stamps as

1 hereinafter required, and shall remit the tax collected from
2 retailers to the Department, as hereinafter provided. Any
3 distributor who fails to properly collect and pay the tax
4 imposed by this Act shall be liable for the tax. Any
5 distributor having cigarettes to which stamps have been
6 affixed in his possession for sale on the effective date of
7 this amendatory Act of 1989 shall not be required to pay the
8 additional tax imposed by this amendatory Act of 1989 on such
9 stamped cigarettes. Any distributor having cigarettes to
10 which stamps have been affixed in his or her possession for
11 sale at 12:01 a.m. on the effective date of this amendatory
12 Act of 1993, is required to pay the additional tax imposed by
13 this amendatory Act of 1993 on such stamped cigarettes. This
14 payment, less the discount provided in subsection (b), shall
15 be due when the distributor first makes a purchase of
16 cigarette tax stamps after the effective date of this
17 amendatory Act of 1993, or on the first due date of a return
18 under this Act after the effective date of this amendatory
19 Act of 1993, whichever occurs first. Any distributor having
20 cigarettes to which stamps have been affixed in his
21 possession for sale on December 15, 1997 shall not be
22 required to pay the additional tax imposed by this amendatory
23 Act of 1997 on such stamped cigarettes.

24 The amount of the Cigarette Tax imposed by this Act shall
25 be separately stated, apart from the price of the goods, by
26 both distributors and retailers, in all advertisements, bills
27 and sales invoices.

28 (b) The distributor shall be required to collect the
29 taxes provided under paragraph (a) hereof, and, to cover the
30 costs of such collection, shall be allowed a discount during
31 any year commencing July 1st and ending the following June
32 30th in accordance with the schedule set out hereinbelow,
33 which discount shall be allowed at the time of purchase of
34 the stamps when purchase is required by this Act, or at the

1 time when the tax is remitted to the Department without the
2 purchase of stamps from the Department when that method of
3 paying the tax is required or authorized by this Act. Prior
4 to December 1, 1985, a discount equal to 1 2/3% of the amount
5 of the tax up to and including the first \$700,000 paid
6 hereunder by such distributor to the Department during any
7 such year; 1 1/3% of the next \$700,000 of tax or any part
8 thereof, paid hereunder by such distributor to the Department
9 during any such year; 1% of the next \$700,000 of tax, or any
10 part thereof, paid hereunder by such distributor to the
11 Department during any such year, and 2/3 of 1% of the amount
12 of any additional tax paid hereunder by such distributor to
13 the Department during any such year shall apply. On and after
14 December 1, 1985, a discount equal to 1.75% of the amount of
15 the tax payable under this Act up to and including the first
16 \$3,000,000 paid hereunder by such distributor to the
17 Department during any such year and 1.5% of the amount of any
18 additional tax paid hereunder by such distributor to the
19 Department during any such year shall apply.

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

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

28 (d) If any payment provided for in this Act exceeds the
29 taxpayer's liabilities under this Act, as shown on an
30 original return, the Department shall, if requested by the
31 taxpayer, issue to the taxpayer a credit memorandum no later
32 than 30 days after the date of payment. The credit evidenced
33 by the credit memorandum may be assigned by the taxpayer to a
34 similar taxpayer under this Act, in accordance with

1 reasonable rules prescribed by the Department. If no such
2 request is made, the taxpayer may credit the excess payment
3 against tax liability subsequently to be remitted to the
4 Department under this Act, in accordance with reasonable
5 rules prescribed by the Department. If the Department
6 subsequently determines that all or any part of the credit
7 taken was not actually due to the taxpayer, the taxpayer's
8 1.75% and 1.5% discount shall be reduced by 1.75% or 1.5% of
9 the difference between the credit taken and that actually
10 due, and that taxpayer shall be liable for penalties and
11 interest on the difference.

12 (Source: P.A. 90-548, eff. 12-4-97; 90-587, eff. 7-1-98.)

13 Section 10. The Cigarette Use Tax Act is amended by
14 changing Section 3 as follows:

15 (35 ILCS 135/3) (from Ch. 120, par. 453.33)

16 Sec. 3. Stamp payment. The tax hereby imposed shall be
17 collected by a distributor maintaining a place of business in
18 this State or a distributor authorized by the Department
19 pursuant to Section 7 hereof to collect the tax, and the
20 amount of the tax shall be added to the price of the
21 cigarettes sold by such distributor. Collection of the tax
22 shall be evidenced by a stamp or stamps affixed to each
23 original package of cigarettes or by an authorized substitute
24 for such stamp imprinted on each original package of such
25 cigarettes underneath the sealed transparent outside wrapper
26 of such original package, except as hereinafter provided.
27 Each distributor who is required or authorized to collect the
28 tax herein imposed, before delivering or causing to be
29 delivered any original packages of cigarettes in this State
30 to any purchaser, shall firmly affix a proper stamp or stamps
31 to each such package, or (in the case of manufacturers of
32 cigarettes in original packages which are contained inside a

1 sealed transparent wrapper) shall imprint the required
2 language on the original package of cigarettes beneath such
3 outside wrapper as hereinafter provided. Such stamp or stamps
4 need not be affixed to the original package of any cigarettes
5 with respect to which the distributor is required to affix a
6 like stamp or stamps by virtue of the Cigarette Tax Act,
7 however, and no tax imprint need be placed underneath the
8 sealed transparent wrapper of an original package of
9 cigarettes with respect to which the distributor is required
10 or authorized to employ a like tax imprint by virtue of the
11 Cigarette Tax Act.

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

28 Stamps, when required hereunder, shall be purchased from
29 the Department, or any person authorized by the Department,
30 by distributors.

31 Prior to December 1, 1985, the Department shall allow a
32 distributor 21 days in which to make final payment of the
33 amount to be paid for such stamps, by allowing the
34 distributor to make payment for the stamps at the time of

1 purchasing them with a draft which shall be in such form as
2 the Department prescribes, and which shall be payable within
3 21 days thereafter: Provided that such distributor has filed
4 with the Department, and has received the Department's
5 approval of, a bond, which is in addition to the bond
6 required under Section 4 of this Act, payable to the
7 Department in an amount equal to 80% of such distributor's
8 average monthly tax liability to the Department under this
9 Act during the preceding calendar year or \$500,000, whichever
10 is less. The bond shall be joint and several and shall be in
11 the form of a surety company bond in such form as the
12 Department prescribes, or it may be in the form of a bank
13 certificate of deposit or bank letter of credit. The bond
14 shall be conditioned upon the distributor's payment of the
15 amount of any 21-day draft which the Department accepts from
16 that distributor for the delivery of stamps to that
17 distributor under this Act. The distributor's failure to pay
18 any such draft, when due, shall also make such distributor
19 automatically liable to the Department for a penalty equal to
20 25% of the amount of such draft.

21 On and after December 1, 1985, the Department shall allow
22 a distributor 30 days in which to make final payment of the
23 amount to be paid for such stamps, by allowing the
24 distributor to make payment for the stamps at the time of
25 purchasing them with a draft which shall be in such form as
26 the Department prescribes, and which shall be payable within
27 30 days thereafter: Provided that such distributor has filed
28 with the Department, and has received the Department's
29 approval of, a bond, which is in addition to the bond
30 required under Section 4 of this Act, payable to the
31 Department in an amount equal to 150% of such distributor's
32 average monthly tax liability to the Department under this
33 Act during the preceding calendar year or \$750,000, whichever
34 is less, except that as to bonds filed on or after January 1,

1 1987, such additional bond shall be in an amount equal to
2 100% of such distributor's average monthly tax liability
3 under this Act during the preceding calendar year or
4 \$750,000, whichever is less. The bond shall be joint and
5 several and shall be in the form of a surety company bond in
6 such form as the Department prescribes, or it may be in the
7 form of a bank certificate of deposit or bank letter of
8 credit. The bond shall be conditioned upon the distributor's
9 payment of the amount of any 30-day draft which the
10 Department accepts from that distributor for the delivery of
11 stamps to that distributor under this Act. The distributor's
12 failure to pay any such draft, when due, shall also make such
13 distributor automatically liable to the Department for a
14 penalty equal to 25% of the amount of such draft.

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

1 paying of any tax under this Act, the Department may
2 reinstate such person as a prior continuance compliance
3 taxpayer. Any taxpayer who fails to pay an admitted or
4 established liability under this Act may also be required to
5 post bond or other acceptable security with the Department
6 guaranteeing the payment of such admitted or established
7 liability.

8 Any person aggrieved by any decision of the Department
9 under this Section may, within the time allowed by law,
10 protest and request a hearing, whereupon the Department shall
11 give notice and shall hold a hearing in conformity with the
12 provisions of this Act and then issue its final
13 administrative decision in the matter to such person. In the
14 absence of such a protest filed within the time allowed by
15 law, the Department's decision shall become final without any
16 further determination being made or notice given.

17 The Department shall discharge any surety and shall
18 release and return any bond or security deposited, assigned,
19 pledged, or otherwise provided to it by a taxpayer under this
20 Section within 30 days after:

21 (1) Such Taxpayer becomes a prior continuous compliance
22 taxpayer; or

23 (2) Such taxpayer has ceased to collect receipts on
24 which he is required to remit tax to the Department, has
25 filed a final tax return, and has paid to the Department an
26 amount sufficient to discharge his remaining tax liability as
27 determined by the Department under this Act. The Department
28 shall make a final determination of the taxpayer's
29 outstanding tax liability as expeditiously as possible after
30 his final tax return has been filed. If the Department
31 cannot make such final determination within 45 days after
32 receiving the final tax return, within such period it shall
33 so notify the taxpayer, stating its reasons therefor.

34 At the time of purchasing such stamps from the Department

1 when purchase is required by this Act, or at the time when
2 the tax which he has collected is remitted by a distributor
3 to the Department without the purchase of stamps from the
4 Department when that method of remitting the tax that has
5 been collected is required or authorized by this Act, the
6 distributor shall be allowed a discount during any year
7 commencing July 1 and ending the following June 30 in
8 accordance with the schedule set out hereinbelow, from the
9 amount to be paid by him to the Department for such stamps,
10 or to be paid by him to the Department on the basis of
11 monthly remittances (as the case may be), to cover the cost,
12 to such distributor, of collecting the tax herein imposed by
13 affixing such stamps to the original packages of cigarettes
14 sold by such distributor or by placing tax imprints
15 underneath the sealed transparent wrapper of original
16 packages of cigarettes sold by such distributor (as the case
17 may be): (1) Prior to December 1, 1985, a discount equal to
18 1-2/3% of the amount of the tax up to and including the first
19 \$700,000 paid hereunder by such distributor to the Department
20 during any such year; 1-1/3% of the next \$700,000 of tax or
21 any part thereof, paid hereunder by such distributor to the
22 Department during any such year; 1% of the next \$700,000 of
23 tax, or any part thereof, paid hereunder by such distributor
24 to the Department during any such year; and 2/3 of 1% of the
25 amount of any additional tax paid hereunder by such
26 distributor to the Department during any such year or (2) On
27 and after December 1, 1985, a discount equal to 1.75% of the
28 amount of the tax payable under this Act up to and including
29 the first \$3,000,000 paid hereunder by such distributor to
30 the Department during any such year and 1.5% of the amount of
31 any additional tax paid hereunder by such distributor to the
32 Department during any such year.

33 Two or more distributors that use a common means of
34 affixing revenue tax stamps or that are owned or controlled

1 by the same interests shall be treated as a single
2 distributor for the purpose of computing the discount.

3 Cigarette manufacturers who are distributors under this
4 Act, and who place their cigarettes in original packages
5 which are contained inside a sealed transparent wrapper,
6 shall be required to remit the tax which they are required to
7 collect under this Act to the Department by remitting the
8 amount thereof to the Department by the 5th day of each
9 month, covering cigarettes shipped or otherwise delivered to
10 points in Illinois to purchasers during the preceding
11 calendar month, but a distributor need not remit to the
12 Department the tax so collected by him from purchasers under
13 this Act to the extent to which such distributor is required
14 to remit the tax imposed by the Cigarette Tax Act to the
15 Department with respect to the same cigarettes. All taxes
16 upon cigarettes under this Act are a direct tax upon the
17 retail consumer and shall conclusively be presumed to be
18 precollected for the purpose of convenience and facility
19 only. Distributors who are manufacturers of cigarettes in
20 original packages which are contained inside a sealed
21 transparent wrapper, before delivering such cigarettes or
22 causing such cigarettes to be delivered in this State to
23 purchasers, shall evidence their obligation to collect and
24 remit the tax due with respect to such cigarettes by
25 imprinting language to be prescribed by the Department on
26 each original package of such cigarettes underneath the
27 sealed transparent outside wrapper of such original package,
28 in such place thereon and in such manner as the Department
29 may prescribe; provided (as stated hereinbefore) that this
30 requirement does not apply when such distributor is required
31 or authorized by the Cigarette Tax Act to place the tax
32 imprint provided for in the last paragraph of Section 3 of
33 that Act underneath the sealed transparent wrapper of such
34 original package of cigarettes. Such imprinted language shall

1 acknowledge the manufacturer's collection and payment of or
2 liability for the tax imposed by this Act with respect to
3 such cigarettes.

4 The Department shall adopt the design or designs of the
5 tax stamps and shall procure the printing of such stamps in
6 such amounts and denominations as it deems necessary to
7 provide for the affixation of the proper amount of tax stamps
8 to each original package of cigarettes.

9 Where tax stamps are required, the Department may
10 authorize distributors to affix revenue tax stamps by
11 imprinting tax meter stamps upon original packages of
12 cigarettes. The Department shall adopt rules and regulations
13 relating to the imprinting of such tax meter stamps as will
14 result in payment of the proper taxes as herein imposed. No
15 distributor may affix revenue tax stamps to original packages
16 of cigarettes by imprinting meter stamps thereon unless such
17 distributor has first obtained permission from the Department
18 to employ this method of affixation. The Department shall
19 regulate the use of tax meters and may, to assure the proper
20 collection of the taxes imposed by this Act, revoke or
21 suspend the privilege, theretofore granted by the Department
22 to any distributor, to imprint tax meter stamps upon original
23 packages of cigarettes.

24 The tax hereby imposed and not paid pursuant to this
25 Section shall be paid to the Department directly by any
26 person using such cigarettes within this State, pursuant to
27 Section 12 hereof.

28 If any payment provided for in this Act exceeds the
29 taxpayer's liabilities under this Act, as shown on an
30 original return, the Department shall, if requested by the
31 taxpayer, issue to the taxpayer a credit memorandum no later
32 than 30 days after the date of payment. The credit evidenced
33 by the credit memorandum may be assigned by the taxpayer to a
34 similar taxpayer under this Act, in accordance with

1 reasonable rules prescribed by the Department. If no such
2 request is made, the taxpayer may credit the excess payment
3 against tax liability subsequently to be remitted to the
4 Department under this Act, in accordance with reasonable
5 rules prescribed by the Department. If the Department
6 subsequently determines that all or any part of the credit
7 taken was not actually due to the taxpayer, the taxpayer's
8 1.75% and 1.5% discount shall be reduced by 1.75% or 1.5% of
9 the difference between the credit taken and that actually
10 due, and that taxpayer shall be liable for penalties and
11 interest on the difference.

12 (Source: P.A. 91-246, eff. 7-22-99.)

13 Section 15. The Tobacco Products Tax Act of 1995 is
14 amended by changing Section 10-30 as follows:

15 (35 ILCS 143/10-30)

16 Sec. 10-30. Returns. Every distributor shall, on or
17 before the 15th day of each month, file a return with the
18 Department covering the preceding calendar month. The return
19 shall disclose the wholesale price for tobacco products sold
20 or otherwise disposed of and other information that the
21 Department may reasonably require. The return shall be filed
22 upon a form prescribed and furnished by the Department.

23 At the time when any return of any distributor is due to
24 be filed with the Department, the distributor shall also
25 remit to the Department the tax liability that the
26 distributor has incurred for transactions occurring in the
27 preceding calendar month.

28 If any payment provided for in this Section exceeds the
29 taxpayer's liabilities under this Act, as shown on an
30 original return, the Department shall, if requested by the
31 taxpayer, issue to the taxpayer a credit memorandum no later
32 than 30 days after the date of payment. The credit evidenced

1 by the credit memorandum may be assigned by the taxpayer to a
 2 similar taxpayer under this Act, in accordance with
 3 reasonable rules prescribed by the Department. If no such
 4 request is made, the taxpayer may credit the excess payment
 5 against tax liability subsequently to be remitted to the
 6 Department under this Act, in accordance with reasonable
 7 rules prescribed by the Department.

8 (Source: P.A. 89-21, eff. 6-6-95.)

9 Section 20. The Hotel Operators' Occupation Tax Act is
 10 amended by changing Section 6 as follows:

11 (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

12 (Text of Section before amendment by P.A. 91-935)

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

- 18 1. The name of the operator;
- 19 2. His residence address and the address of his
 20 principal place of business and the address of the
 21 principal place of business (if that is a different
 22 address) from which he engages in the business of
 23 renting, leasing or letting rooms in a hotel in this
 24 State;
- 25 3. Total amount of rental receipts received by him
 26 during the preceding calendar month from renting, leasing
 27 or letting rooms during such preceding calendar month;
- 28 4. Total amount of rental receipts received by him
 29 during the preceding calendar month from renting, leasing
 30 or letting rooms to permanent residents during such
 31 preceding calendar month;
- 32 5. Total amount of other exclusions from gross

1 rental receipts allowed by this Act;

2 6. Gross rental receipts which were received by him
3 during the preceding calendar month and upon the basis of
4 which the tax is imposed;

5 7. The amount of tax due;

6 8. Such other reasonable information as the
7 Department may require.

8 If the operator's average monthly tax liability to the
9 Department does not exceed \$200, the Department may authorize
10 his returns to be filed on a quarter annual basis, with the
11 return for January, February and March of a given year being
12 due by April 30 of such year; with the return for April, May
13 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
15 year being due by October 31 of such year, and with the
16 return for October, November and December of a given year
17 being due by January 31 of the following year.

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

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

26 Notwithstanding any other provision in this Act
27 concerning the time within which an operator may file his
28 return, in the case of any operator who ceases to engage in a
29 kind of business which makes him responsible for filing
30 returns under this Act, such operator shall file a final
31 return under this Act with the Department not more than 1
32 month after discontinuing such business.

33 Where the same person has more than 1 business registered
34 with the Department under separate registrations under this

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

5 In his return, the operator shall determine the value of
6 any consideration other than money received by him in
7 connection with the renting, leasing or letting of rooms in
8 the course of his business and he shall include such value in
9 his return. Such determination shall be subject to review
10 and revision by the Department in the manner hereinafter
11 provided for the correction of returns.

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

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

26 If any payment provided for in this Section exceeds the
27 taxpayer's liabilities under this Act, as shown on an
28 original return, the Department shall, if requested by the
29 taxpayer, issue to the taxpayer a credit memorandum no later
30 than 30 days after the date of payment. The credit evidenced
31 by the credit memorandum may be assigned by the taxpayer to a
32 similar taxpayer under this Act, in accordance with
33 reasonable rules prescribed by the Department. If no such
34 request is made, the taxpayer may credit the excess payment

1 against tax liability subsequently to be remitted to the
2 Department under this Act, in accordance with reasonable
3 rules prescribed 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 taxpayer, the taxpayer's
6 2.1% discount shall be reduced by 2.1% of the difference
7 between the credit taken and that actually due, and that
8 taxpayer shall be liable for penalties and interest on the
9 difference.

10 There shall be deposited in the Build Illinois Fund in
11 the State Treasury for each State fiscal year 40% of the
12 amount of total net proceeds from the tax imposed by
13 subsection (a) of Section 3. Of the remaining 60%,
14 \$5,000,000 shall be deposited in the Illinois Sports
15 Facilities Fund and credited to the Subsidy Account each
16 fiscal year by making monthly deposits in the amount of 1/8
17 of \$5,000,000 plus cumulative deficiencies in such deposits
18 for prior months, and an additional \$8,000,000 shall be
19 deposited in the Illinois Sports Facilities Fund and credited
20 to the Advance Account each fiscal year by making monthly
21 deposits in the amount of 1/8 of \$8,000,000 plus any
22 cumulative deficiencies in such deposits for prior months.
23 (The deposits of the additional \$8,000,000 during each fiscal
24 year shall be treated as advances of funds to the Illinois
25 Sports Facilities Authority for its corporate purposes to the
26 extent paid to the Authority or its trustee and shall be
27 repaid into the General Revenue Fund in the State Treasury by
28 the State Treasurer on behalf of the Authority solely from
29 collections of the tax imposed by the Authority pursuant to
30 Section 19 of the Illinois Sports Facilities Act, as
31 amended.)

32 Of the remaining 60% of the amount of total net proceeds
33 from the tax imposed by subsection (a) of Section 3 after all
34 required deposits in the Illinois Sports Facilities Fund, the

1 amount equal to 8% of the net revenue realized from the Hotel
2 Operators' Occupation Tax Act plus an amount equal to 8% of
3 the net revenue realized from any tax imposed under Section
4 4.05 of the Chicago World's Fair-1992 Authority during the
5 preceding month shall be deposited in the Local Tourism Fund
6 each month for purposes authorized by Section 605-705 of the
7 Department of Commerce and Community Affairs Law (20 ILCS
8 605/605-705) in the Local Tourism Fund, and beginning August
9 1, 1999, the amount equal to 6% of the net revenue realized
10 from the Hotel Operators' Occupation Tax Act during the
11 preceding month shall be deposited into the International
12 Tourism Fund for the purposes authorized in Section 605-725
13 of the Department of Commerce and Community Affairs Law 46-6d
14 ~~of--the--Civil-Administrative-Code-of-Illinois~~. "Net revenue
15 realized for a month" means the revenue collected by the
16 State under that Act during the previous month less the
17 amount paid out during that same month as refunds to
18 taxpayers for overpayment of liability under that Act.

19 After making all these deposits, all other proceeds of
20 the tax imposed under subsection (a) of Section 3 shall be
21 deposited in the General Revenue Fund in the State Treasury.
22 All moneys received by the Department from the additional tax
23 imposed under subsection (b) of Section 3 shall be deposited
24 into the Build Illinois Fund in the State Treasury.

25 The Department may, upon separate written notice to a
26 taxpayer, require the taxpayer to prepare and file with the
27 Department on a form prescribed by the Department within not
28 less than 60 days after receipt of the notice an annual
29 information return for the tax year specified in the notice.
30 Such annual return to the Department shall include a
31 statement of gross receipts as shown by the operator's last
32 State income tax return. If the total receipts of the
33 business as reported in the State income tax return do not
34 agree with the gross receipts reported to the Department for

1 the same period, the operator shall attach to his annual
2 information return a schedule showing a reconciliation of the
3 amounts and the reasons for the difference. The operator's
4 annual information return to the Department shall also
5 disclose pay roll information of the operator's business
6 during the year covered by such return and any additional
7 reasonable information which the Department deems would be
8 helpful in determining the accuracy of the monthly, quarterly
9 or annual tax returns by such operator as hereinbefore
10 provided for in this Section.

11 If the annual information return required by this Section
12 is not filed when and as required the taxpayer shall be
13 liable for a penalty in an amount determined in accordance
14 with Section 3-4 of the Uniform Penalty and Interest Act
15 until such return is filed as required, the penalty to be
16 assessed and collected in the same manner as any other
17 penalty provided for in this Act.

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

26 The foregoing portion of this Section concerning the
27 filing of an annual information return shall not apply to an
28 operator who is not required to file an income tax return
29 with the United States Government.

30 (Source: P.A. 90-26, eff. 7-1-97; 91-239, eff. 1-1-00;
31 91-604, eff. 8-16-99; revised 10-27-99.)

32 (Text of Section after amendment by P.A. 91-935)

33 Sec. 6. Except as provided hereinafter in this Section,
34 on or before the last day of each calendar month, every

1 person engaged in the business of renting, leasing or letting
2 rooms in a hotel in this State during the preceding calendar
3 month shall file a return with the Department, stating:

- 4 1. The name of the operator;
- 5 2. His residence address and the address of his
6 principal place of business and the address of the
7 principal place of business (if that is a different
8 address) from which he engages in the business of
9 renting, leasing or letting rooms in a hotel in this
10 State;
- 11 3. Total amount of rental receipts received by him
12 during the preceding calendar month from renting, leasing
13 or letting rooms during such preceding calendar month;
- 14 4. Total amount of rental receipts received by him
15 during the preceding calendar month from renting, leasing
16 or letting rooms to permanent residents during such
17 preceding calendar month;
- 18 5. Total amount of other exclusions from gross
19 rental receipts allowed by this Act;
- 20 6. Gross rental receipts which were received by him
21 during the preceding calendar month and upon the basis of
22 which the tax is imposed;
- 23 7. The amount of tax due;
- 24 8. Such other reasonable information as the
25 Department may require.

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

1 being due by 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
5 for a given year being due by January 31 of the following
6 year.

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

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

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

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

30 Where the operator is a corporation, the return filed on
31 behalf of such corporation shall be signed by the president,
32 vice-president, secretary or treasurer or by the properly
33 accredited agent of such corporation.

34 The person filing the return herein provided for shall,

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

10 If any payment provided for in this Section exceeds the
11 taxpayer's liabilities under this Act, as shown on an
12 original return, the Department shall, if requested by the
13 taxpayer, issue to the taxpayer a credit memorandum no later
14 than 30 days after the date of payment. The credit evidenced
15 by the credit memorandum may be assigned by the taxpayer to a
16 similar taxpayer under this Act, in accordance with
17 reasonable rules prescribed by the Department. If no such
18 request is made, the taxpayer may credit the excess payment
19 against tax liability subsequently to be remitted to the
20 Department under this Act, in accordance with reasonable
21 rules prescribed 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 taxpayer, the taxpayer's
24 2.1% discount shall be reduced by 2.1% of the difference
25 between the credit taken and that actually due, and that
26 taxpayer shall be liable for penalties and interest on the
27 difference.

28 There shall be deposited in the Build Illinois Fund in
29 the State Treasury for each State fiscal year 40% of the
30 amount of total net proceeds from the tax imposed by
31 subsection (a) of Section 3. Of the remaining 60%,
32 \$5,000,000 shall be deposited in the Illinois Sports
33 Facilities Fund and credited to the Subsidy Account each
34 fiscal year by making monthly deposits in the amount of 1/8

1 of \$5,000,000 plus cumulative deficiencies in such deposits
2 for prior months, and an additional \$8,000,000 shall be
3 deposited in the Illinois Sports Facilities Fund and credited
4 to the Advance Account each fiscal year by making monthly
5 deposits in the amount of 1/8 of \$8,000,000 plus any
6 cumulative deficiencies in such deposits for prior months;
7 provided, that for fiscal years ending after June 30, 2001,
8 the amount to be so deposited into the Illinois Sports
9 Facilities Fund and credited to the Advance Account each
10 fiscal year shall be increased from \$8,000,000 to the then
11 applicable Advance Amount and the required monthly deposits
12 beginning with July 2001 shall be in the amount of 1/8 of the
13 then applicable Advance Amount plus any cumulative
14 deficiencies in those deposits for prior months. (The
15 deposits of the additional \$8,000,000 or the then applicable
16 Advance Amount, as applicable, during each fiscal year shall
17 be treated as advances of funds to the Illinois Sports
18 Facilities Authority for its corporate purposes to the extent
19 paid to the Authority or its trustee and shall be repaid into
20 the General Revenue Fund in the State Treasury by the State
21 Treasurer on behalf of the Authority pursuant to Section 19
22 of the Illinois Sports Facilities Authority Act, as amended.
23 If in any fiscal year the full amount of the then applicable
24 Advance Amount is not repaid into the General Revenue Fund,
25 then the deficiency shall be paid from the amount in the
26 Local Government Distributive Fund that would otherwise be
27 allocated to the City of Chicago under the State Revenue
28 Sharing Act.)

29 For purposes of the foregoing paragraph, the term
30 "Advance Amount" means, for fiscal year 2002, \$22,179,000,
31 and for subsequent fiscal years through fiscal year 2032,
32 105.615% of the Advance Amount for the immediately preceding
33 fiscal year, rounded up to the nearest \$1,000.

34 Of the remaining 60% of the amount of total net proceeds

1 from the tax imposed by subsection (a) of Section 3 after all
2 required deposits in the Illinois Sports Facilities Fund, the
3 amount equal to 8% of the net revenue realized from the Hotel
4 Operators' Occupation Tax Act plus an amount equal to 8% of
5 the net revenue realized from any tax imposed under Section
6 4.05 of the Chicago World's Fair-1992 Authority Act during
7 the preceding month shall be deposited in the Local Tourism
8 Fund each month for purposes authorized by Section 605-705 of
9 the Department of Commerce and Community Affairs Law (20 ILCS
10 605/605-705) in the Local Tourism Fund, and beginning August
11 1, 1999 the amount equal to 6% of the net revenue realized
12 from the Hotel Operators' Occupation Tax Act during the
13 preceding month shall be deposited into the International
14 Tourism Fund for the purposes authorized in Section 46.6d of
15 the Civil Administrative Code of Illinois. "Net revenue
16 realized for a month" means the revenue collected by the
17 State under that Act during the previous month less the
18 amount paid out during that same month as refunds to
19 taxpayers for overpayment of liability under that Act.

20 After making all these deposits, all other proceeds of
21 the tax imposed under subsection (a) of Section 3 shall be
22 deposited in the General Revenue Fund in the State Treasury.
23 All moneys received by the Department from the additional tax
24 imposed under subsection (b) of Section 3 shall be deposited
25 into the Build Illinois Fund in the State Treasury.

26 The Department may, upon separate written notice to a
27 taxpayer, require the taxpayer to prepare and file with the
28 Department on a form prescribed by the Department within not
29 less than 60 days after receipt of the notice an annual
30 information return for the tax year specified in the notice.
31 Such annual return to the Department shall include a
32 statement of gross receipts as shown by the operator's last
33 State income tax return. If the total receipts of the
34 business as reported in the State income tax return do not

1 agree with the gross receipts reported to the Department for
2 the same period, the operator shall attach to his annual
3 information return a schedule showing a reconciliation of the
4 amounts and the reasons for the difference. The operator's
5 annual information return to the Department shall also
6 disclose pay roll information of the operator's business
7 during the year covered by such return and any additional
8 reasonable information which the Department deems would be
9 helpful in determining the accuracy of the monthly, quarterly
10 or annual tax returns by such operator as hereinbefore
11 provided for in this Section.

12 If the annual information return required by this Section
13 is not filed when and as required the taxpayer shall be
14 liable for a penalty in an amount determined in accordance
15 with Section 3-4 of the Uniform Penalty and Interest Act
16 until such return is filed as required, the penalty to be
17 assessed and collected in the same manner as any other
18 penalty provided for in this Act.

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

27 The foregoing portion of this Section concerning the
28 filing of an annual information return shall not apply to an
29 operator who is not required to file an income tax return
30 with the United States Government.

31 (Source: P.A. 90-26, eff. 7-1-97; 91-239, eff. 1-1-00;
32 91-604, eff. 8-16-99; 91-935, eff. 6-1-01.)

33 Section 25. The Motor Fuel Tax Law is amended by

1 changing Sections 2b, 6, and 6a as follows:

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

3 Sec. 2b. In addition to the tax collection and reporting
4 responsibilities imposed elsewhere in this Act, a person who
5 is required to pay the tax imposed by Section 2a of this Act
6 shall pay the tax to the Department by return showing all
7 fuel purchased, acquired or received and sold, distributed or
8 used during the preceding calendar month including losses of
9 fuel as the result of evaporation or shrinkage due to
10 temperature variations. Losses of fuel as the result of
11 evaporation or shrinkage due to temperature variations may
12 not exceed one percent of the total gallons in storage at
13 the beginning of the month, plus the receipts of gallonage
14 during the month, minus the gallonage remaining in storage at
15 the end of the month. Any loss reported that is in excess of
16 this amount shall be subject to the tax imposed by Section 2a
17 of this Law.

18 The return shall be prescribed by the Department and
19 shall be filed between the 1st and 20th days of each calendar
20 month. The Department may, in its discretion, combine the
21 returns filed under this Section, Section 5, and Section 5a
22 of this 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
27 take a discount of 2% which is allowed to reimburse the
28 seller for the expenses incurred in keeping records,
29 preparing and filing returns, collecting and remitting the
30 tax and supplying data to the Department on request. The 2%
31 discount, however, shall be applicable only to the amount of
32 payment which accompanies a return that is filed timely in
33 accordance with this Section.

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

18 (Source: P.A. 91-173, eff. 1-1-00.)

19 (35 ILCS 505/6) (from Ch. 120, par. 422)

20 Sec. 6. Collection of tax; distributors. A distributor
21 who sells or distributes any motor fuel, which he is required
22 by Section 5 to report to the Department when filing a
23 return, shall (except as hereinafter provided) collect at the
24 time of such sale and distribution, the amount of tax imposed
25 under this Act on all such motor fuel sold and distributed,
26 and at the time of making a return, the distributor shall pay
27 to the Department the amount so collected less a discount of
28 2% which is allowed to reimburse the distributor for the
29 expenses incurred in keeping records, preparing and filing
30 returns, collecting and remitting the tax and supplying data
31 to the Department on request, and shall also pay to the
32 Department an amount equal to the amount that would be
33 collectible as a tax in the event of a sale thereof on all

1 such motor fuel used by said distributor during the period
2 covered by the return. However, no payment shall be made
3 based upon dyed diesel fuel used by the distributor for
4 non-highway purposes. The 2% discount shall only be
5 applicable to the amount of tax payment which accompanies a
6 return which is filed timely in accordance with Section 5 of
7 this Act. In each subsequent sale of motor fuel on which the
8 amount of tax imposed under this Act has been collected as
9 provided in this Section, the amount so collected shall be
10 added to the selling price, so that the amount of tax is paid
11 ultimately by the user of the motor fuel. However, no
12 collection or payment shall be made in the case of the sale
13 or use of any motor fuel to the extent to which such sale or
14 use of motor fuel may not, under the constitution and
15 statutes of the United States, be made the subject of
16 taxation by this State. A person whose license to act as a
17 distributor of fuel has been revoked shall, at the time of
18 making a return, also pay to the Department an amount equal
19 to the amount that would be collectible as a tax in the event
20 of a sale thereof on all motor fuel, which he is required by
21 the second paragraph of Section 5 to report to the Department
22 in making a return, and which he had on hand on the date on
23 which the license was revoked, and with respect to which no
24 tax had been previously paid under this Act.

25 If any payment provided for in this Section exceeds the
26 distributor's liabilities under this Law, as shown on an
27 original return, the Department shall, if requested by the
28 distributor, issue to the distributor a credit memorandum no
29 later than 30 days after the date of payment. The credit
30 evidenced by the credit memorandum may be assigned by the
31 distributor to a similar distributor under this Law, in
32 accordance with reasonable rules prescribed by the
33 Department. If no such request is made, the distributor may
34 credit the excess payment against tax liability subsequently

1 to be remitted to the Department under this Law, in
2 accordance with reasonable rules prescribed by the
3 Department. If the Department subsequently determined that
4 all or any part of the credit taken was not actually due to
5 the distributor, the distributor's 2% discount shall be
6 reduced by 2% of the difference between the credit taken and
7 that actually due, and that distributor shall be liable for
8 penalties and interest on the difference.

9 A distributor may make tax free sales of motor fuel, with
10 respect to which he is otherwise required to collect the tax,
11 when the motor fuel is delivered from a dispensing facility
12 that has withdrawal facilities capable of dispensing motor
13 fuel into the fuel supply tanks of motor vehicles only as
14 specified in the following items 3, 4, and 5. A distributor
15 may make tax-free sales of motor fuel, with respect to which
16 he is otherwise required to collect the tax, when the motor
17 fuel is delivered from other facilities only as specified in
18 the following items 1 through 7.

19 1. When the sale is made to a person holding a
20 valid unrevoked license as a distributor, by making a
21 specific notation thereof on invoices or sales slip
22 covering each sale.

23 2. When the sale is made with delivery to a
24 purchaser outside of this State.

25 3. When the sale is made to the Federal Government
26 or its instrumentalities.

27 4. When the sale is made to a municipal corporation
28 owning and operating a local transportation system for
29 public service in this State when an official certificate
30 of exemption is obtained in lieu of the tax.

31 5. When the sale is made to a privately owned
32 public utility owning and operating 2 axle vehicles
33 designed and used for transporting more than 7
34 passengers, which vehicles are used as common carriers in

1 general transportation of passengers, are not devoted to
2 any specialized purpose and are operated entirely within
3 the territorial limits of a single municipality or of any
4 group of contiguous municipalities, or in a close radius
5 thereof, and the operations of which are subject to the
6 regulations of the Illinois Commerce Commission, when an
7 official certificate of exemption is obtained in lieu of
8 the tax.

9 6. When a sale of special fuel is made to a person
10 holding a valid, unrevoked license as a supplier, by
11 making a specific notation thereof on the invoice or
12 sales slip covering each such sale.

13 7. When a sale of special fuel is made to someone
14 other than a licensed distributor or a licensed supplier
15 for a use other than in motor vehicles, by making a
16 specific notation thereof on the invoice or sales slip
17 covering such sale and obtaining such supporting
18 documentation as may be required by the Department. The
19 distributor shall obtain and keep the supporting
20 documentation in such form as the Department may require
21 by rule.

22 8. (Blank).

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

26 All suits or other proceedings brought for the purpose of
27 recovering any taxes, interest or penalties due the State of
28 Illinois under this Act may be maintained in the name of the
29 Department.

30 (Source: P.A. 91-173, eff. 1-1-00.)

31 (35 ILCS 505/6a) (from Ch. 120, par. 422a)

32 Sec. 6a. Collection of tax; suppliers. A supplier, other
33 than a licensed distributor, who sells or distributes any

1 special fuel, which he is required by Section 5a to report to
2 the Department when filing a return, shall (except as
3 hereinafter provided) collect at the time of such sale and
4 distribution, the amount of tax imposed under this Act on all
5 such special fuel sold and distributed, and at the time of
6 making a return, the supplier shall pay to the Department the
7 amount so collected less a discount of 2% which is allowed
8 to reimburse the supplier for the expenses incurred in
9 keeping records, preparing and filing returns, collecting and
10 remitting the tax and supplying data to the Department on
11 request, and shall also pay to the Department an amount
12 equal to the amount that would be collectible as a tax in the
13 event of a sale thereof on all such special fuel used by said
14 supplier during the period covered by the return. However,
15 no payment shall be made based upon dyed diesel fuel used by
16 said supplier for non-highway purposes. The 2% discount shall
17 only be applicable to the amount of tax payment which
18 accompanies a return which is filed timely in accordance with
19 Section 5(a) of this Act. In each subsequent sale of special
20 fuel on which the amount of tax imposed under this Act has
21 been collected as provided in this Section, the amount so
22 collected shall be added to the selling price, so that the
23 amount of tax is paid ultimately by the user of the special
24 fuel. However, no collection or payment shall be made in the
25 case of the sale or use of any special fuel to the extent to
26 which such sale or use of motor fuel may not, under the
27 Constitution and statutes of the United States, be made the
28 subject of taxation by this State.

29 A person whose license to act as supplier of special fuel
30 has been revoked shall, at the time of making a return, also
31 pay to the Department an amount equal to the amount that
32 would be collectible as a tax in the event of a sale thereof
33 on all special fuel, which he is required by the 1st
34 paragraph of Section 5a to report to the Department in making

1 a return.

2 If any payment provided for in this Section exceeds the
3 supplier's liabilities under this Law, as shown on an
4 original return, the Department shall, if requested by the
5 supplier, issue to the supplier a credit memorandum no later
6 than 30 days after the date of payment. The credit evidenced
7 by the credit memorandum may be assigned by the supplier to a
8 similar supplier under this Law, in accordance with
9 reasonable rules prescribed by the Department. If no such
10 request is made, the supplier may credit the excess payment
11 against tax liability subsequently to be remitted to the
12 Department under this Law, in accordance with reasonable
13 rules prescribed 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 supplier, the supplier's 2%
16 discount shall be reduced by 2% of the difference between the
17 credit taken and that actually due, and that supplier shall
18 be liable for penalties and interest on the difference.

19 A supplier may make tax-free sales of special fuel, with
20 respect to which he is otherwise required to collect the tax,
21 when the motor fuel is delivered from a dispensing facility
22 that has withdrawal facilities capable of dispensing special
23 fuel into the fuel supply tanks of motor vehicles only as
24 specified in the following items 1, 2, and 3. A supplier may
25 make tax-free sales of special fuel, with respect to which he
26 is otherwise required to collect the tax, when the special
27 fuel is delivered from other facilities only as specified in
28 the following items 1 through 7.

29 1. When the sale is made to the federal government
30 or its instrumentalities.

31 2. When the sale is made to a municipal corporation
32 owning and operating a local transportation system for
33 public service in this State when an official certificate
34 of exemption is obtained in lieu of the tax.

1 3. When the sale is made to a privately owned
2 public utility owning and operating 2 axle vehicles
3 designed and used for transporting more than 7
4 passengers, which vehicles are used as common carriers in
5 general transportation of passengers, are not devoted to
6 any specialized purpose and are operated entirely within
7 the territorial limits of a single municipality or of any
8 group of contiguous municipalities, or in a close radius
9 thereof, and the operations of which are subject to the
10 regulations of the Illinois Commerce Commission, when an
11 official certificate of exemption is obtained in lieu of
12 the tax.

13 4. When a sale of special fuel is made to a person
14 holding a valid unrevoked license as a supplier or a
15 distributor by making a specific notation thereof on
16 invoice or sales slip covering each such sale.

17 5. When a sale of special fuel is made to someone
18 other than a licensed distributor, licensed supplier, or
19 licensed bulk user for a use other than in motor
20 vehicles, by making a specific notation thereof on the
21 invoice or sales slip covering such sale and obtaining
22 such supporting documentation as may be required by the
23 Department. The supplier shall obtain and keep the
24 supporting documentation in such form as the Department
25 may require by rule.

26 6. (Blank).

27 7. When a sale of special fuel is made to a person
28 where delivery is made outside of this State.

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

32 All suits or other proceedings brought for the purpose of
33 recovering any taxes, interest or penalties due the State of
34 Illinois under this Act may be maintained in the name of the

1 Department.

2 (Source: P.A. 91-173, eff. 1-1-00.)

3 Section 30. The Gas Revenue Tax Act is amended by
4 changing Section 2a.2 as follows:

5 (35 ILCS 615/2a.2) (from Ch. 120, par. 467.17a.2)

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

- 12 1. Taxpayer's name;
- 13 2. Address of taxpayer's principal place of
14 business, and address of the principal place of business
15 (if that is a different address) from which the taxpayer
16 engages in the business of distributing, supplying,
17 furnishing or selling gas in this State;
- 18 3. The total proprietary capital and total
19 long-term debt as of the beginning and end of the taxable
20 period as set forth on the balance sheets included in the
21 taxpayer's annual report to the Illinois Commerce
22 Commission for the taxable period;
- 23 4. The taxpayer's base income allocable to Illinois
24 under Sections 301 and 304(a) of the "Illinois Income Tax
25 Act", for the period covered by the return;
- 26 5. The amount of tax due for the taxable period
27 (computed on the basis of the amounts set forth in Items
28 3 and 4); and
- 29 6. Such other reasonable information as may be
30 required by forms or regulations prescribed by the
31 Department.

32 The returns prescribed by this Section shall be due and

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

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

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

29 Section 35. The Public Utilities Revenue Act is amended
30 by changing Section 2a.2 as follows:

31 (35 ILCS 620/2a.2) (from Ch. 120, par. 469a.2)

32 Sec. 2a.2. Annual return, collection and payment. A

1 return with respect to the tax imposed by Section 2a.1 shall
2 be made by every person for any taxable period for which such
3 person is liable for such tax. Such return shall be made on
4 such forms as the Department shall prescribe and shall
5 contain the following information:

6 1. Taxpayer's name;

7 2. Address of taxpayer's principal place of
8 business, and address of the principal place of business
9 (if that is a different address) from which the taxpayer
10 engages in the business of distributing electricity in
11 this State;

12 3. The total equity, in the case of electric
13 cooperatives, in the annual reports filed with the Rural
14 Utilities Service for the taxable period;

15 3a. The total kilowatt-hours of electricity
16 distributed by a taxpayer, other than an electric
17 cooperative, in this State for the taxable period covered
18 by the return;

19 4. The amount of tax due for the taxable period
20 (computed on the basis of the amounts set forth in Items
21 3 and 3a); and

22 5. Such other reasonable information as may be
23 required by forms or regulations prescribed by the
24 Department.

25 The returns prescribed by this Section shall be due and
26 shall be filed with the Department not later than the 15th
27 day of the third month following the close of the taxable
28 period. The taxpayer making the return herein provided for
29 shall, at the time of making such return, pay to the
30 Department the remaining amount of tax herein imposed and due
31 for the taxable period. Each taxpayer shall make estimated
32 quarterly payments on the 15th day of the third, sixth, ninth
33 and twelfth months of each taxable period. Such estimated
34 payments shall be 25% of the tax liability for the

1 immediately preceding taxable period or the tax liability
2 that would have been imposed in the immediately preceding
3 taxable period if this amendatory Act of 1979 had been in
4 effect. All moneys received by the Department under Sections
5 2a.1 and 2a.2 shall be paid into the Personal Property Tax
6 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
9 original return, the Department shall, if requested by the
10 taxpayer, issue to the taxpayer a credit memorandum no later
11 than 30 days after the date of payment. The credit evidenced
12 by the credit memorandum may be assigned by the taxpayer to a
13 similar taxpayer under this Act, in accordance with
14 reasonable rules prescribed by the Department. If no such
15 request is made, the taxpayer may credit the excess payment
16 against tax liability subsequently to be remitted to the
17 Department under this Act, in accordance with reasonable
18 rules prescribed by the Department.

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

20 Section 40. The Water Company Invested Capital Tax Act
21 is amended by changing Section 4 as follows:

22 (35 ILCS 625/4) (from Ch. 120, par. 1414)

23 Sec. 4. Annual return, collection and payment. A return
24 with respect to the tax imposed by this Act shall be made by
25 every public utility for any taxable period for which such
26 person is liable for such tax. Such return shall be made on
27 such forms as the Department shall prescribe and shall
28 contain the following information:

- 29 1. Taxpayer's name;
- 30 2. Address of taxpayer's principal place of
31 business, and address of the principal place of business
32 (if that is a different address) from which the taxpayer

1 engages in the business of distributing, supplying,
2 furnishing or selling water in this State;

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

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

11 5. The amount of tax due for the taxable period
12 (computed on the basis of the amounts set forth in Items
13 3 and 4); and

14 6. Such other reasonable information as may be
15 required by forms or regulations prescribed by the
16 Department.

17 The returns prescribed by this Section shall be due and
18 shall be filed with the Department not later than the 15th
19 day of the third month following the close of the taxable
20 period. The taxpayer making the return herein provided for
21 shall, at the time of making such return, pay to the
22 Department the remaining amount of tax herein imposed and due
23 for the taxable period. Each taxpayer shall make estimated
24 quarterly payments on the 15th day of the third, sixth, ninth
25 and twelfth months of each taxable period. Such estimated
26 payments shall be 25% of the tax liability for the
27 immediately preceding taxable period or the tax liability
28 that would have been imposed in the immediately preceding
29 taxable period if this Act had been in effect. All moneys
30 received by the Department under this Act shall be paid into
31 the Personal Property Tax Replacement Fund in the State
32 Treasury.

33 Any taxpayer required to make payments under this Section
34 may make the payments by electronic funds transfer. The

1 Department shall adopt rules necessary to effectuate a
2 program of electronic funds transfer.

3 If any payment provided for in this Section exceeds the
4 taxpayer's liabilities under this Act, as shown on an
5 original return, the Department shall, if requested by the
6 taxpayer, issue to the taxpayer a credit memorandum no later
7 than 30 days after the date of payment. The credit evidenced
8 by the credit memorandum may be assigned by the taxpayer to a
9 similar taxpayer under this Act, in accordance with
10 reasonable rules prescribed by the Department. If no such
11 request is made, the taxpayer may credit the excess payment
12 against tax liability subsequently to be remitted to the
13 Department under this Act, in accordance with reasonable
14 rules prescribed by the Department.

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

16 Section 45. The Telecommunications Excise Tax Act is
17 amended by changing Section 6 as follows:

18 (35 ILCS 630/6) (from Ch. 120, par. 2006)

19 Sec. 6. Except as provided hereinafter in this Section,
20 on or before the 15th day of each month each retailer
21 maintaining a place of business in this State shall make a
22 return to the Department for the preceding calendar month,
23 stating:

- 24 1. His name;
- 25 2. The address of his principal place of business,
26 and the address of the principal place of business (if
27 that is a different address) from which he engages in the
28 business of transmitting telecommunications;
- 29 3. Total amount of gross charges billed by him
30 during the preceding calendar month for providing
31 telecommunications during such calendar month;
- 32 4. Total amount received by him during the

1 preceding calendar month on credit extended;

2 5. Deductions allowed by law;

3 6. Gross charges which were billed by him during
4 the preceding calendar month and upon the basis of which
5 the tax is imposed;

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

7 8. Such other reasonable information as the
8 Department may require.

9 Any taxpayer required to make payments under this Section
10 may make the payments by electronic funds transfer. The
11 Department shall adopt rules necessary to effectuate a
12 program of electronic funds transfer.

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

23 If the retailer is otherwise required to file a monthly
24 or quarterly return and if the retailer's average monthly tax
25 billings due to the Department do not exceed \$50, the
26 Department may authorize his or her return to be filed on an
27 annual basis, with the return for a given year being due by
28 January 15th of the following year.

29 Notwithstanding any other provision of this Article
30 containing the time within which a retailer may file his
31 return, in the case of any retailer who ceases to engage in a
32 kind of business which makes him responsible for filing
33 returns under this Article, such retailer shall file a final
34 return under this Article with the Department not more than

1 one month after discontinuing such business.

2 In making such return, the retailer shall determine the
3 value of any consideration other than money received by him
4 and he shall include such value in his return. Such
5 determination shall be subject to review and revision by the
6 Department in the manner hereinafter provided for the
7 correction of returns.

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

34 If the Director finds that the information required for

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

18 The retailer making the return herein provided for shall,
19 at the time of making such return, pay to the Department the
20 amount of tax herein imposed. On and after the effective date
21 of this Article of 1985, \$1,000,000 of the moneys received by
22 the Department of Revenue pursuant to this Article shall be
23 paid each month into the Common School Fund and the remainder
24 into the General Revenue Fund. On and after February 1, 1998,
25 however, of the moneys received by the Department of Revenue
26 pursuant to the additional taxes imposed by this amendatory
27 Act of 1997 one-half shall be deposited into the School
28 Infrastructure Fund and one-half shall be deposited into the
29 Common School Fund. On and after the effective date of this
30 amendatory Act of the 91st General Assembly, if in any fiscal
31 year the total of the moneys deposited into the School
32 Infrastructure Fund under this Act is less than the total of
33 the moneys deposited into that Fund from the additional taxes
34 imposed by Public Act 90-548 during fiscal year 1999, then,

1 as soon as possible after the close of the fiscal year, the
 2 Comptroller shall order transferred and the Treasurer shall
 3 transfer from the General Revenue Fund to the School
 4 Infrastructure Fund an amount equal to the difference between
 5 the fiscal year total deposits and the total amount deposited
 6 into the Fund in fiscal year 1999.

7 If any payment provided for in this Section exceeds the
 8 taxpayer's liabilities under this Act, as shown on an
 9 original return, the Department shall, if requested by the
 10 taxpayer, issue to the taxpayer a credit memorandum no later
 11 than 30 days after the date of payment. The credit evidenced
 12 by the credit memorandum may be assigned by the taxpayer to a
 13 similar taxpayer under this Act, in accordance with
 14 reasonable rules prescribed by the Department. If no such
 15 request is made, the taxpayer may credit the excess payment
 16 against tax liability subsequently to be remitted to the
 17 Department under this Act, in accordance with reasonable
 18 rules prescribed by the Department.

19 (Source: P.A. 90-16, eff. 6-16-97; 90-548, eff. 12-4-97;
 20 91-541, eff. 8-13-99; 91-870, 6-22-00.)

21 Section 50. The Electricity Excise Tax Law is amended by
 22 changing Sections 2-9 and 2-11 as follows:

23 (35 ILCS 640/2-9)

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

- 29 (1) The delivering supplier's name.
- 30 (2) The address of the delivering supplier's
- 31 principal place of business and the address of the
- 32 principal place of business (if that is a different

1 address) from which the delivering supplier engaged in
2 the business of delivering electricity in this State.

3 (3) The total number of kilowatt-hours which the
4 supplier delivered to or for purchasers during the
5 preceding calendar month and upon the basis of which the
6 tax is imposed.

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

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

13 (5.5) The amount of credits to which the taxpayer
14 is entitled on account of purchases made under Section
15 8-403.1 of the Public Utilities Act.

16 (6) Such other information as the Department
17 reasonably may require.

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

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

32 If the average monthly tax liability to the Department of
33 the delivering supplier does not exceed \$1,000, the
34 Department may authorize the delivering supplier's returns to

1 be filed on an annual basis, with the return for a given year
2 being due by January 31 of the following year.

3 Such quarter-annual and annual returns, as to form and
4 substance, shall be subject to the same requirements as
5 monthly returns.

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

13 Each delivering supplier whose average monthly liability
14 to the Department under this Law was \$10,000 or more during
15 the preceding calendar year, excluding the month of highest
16 liability and the month of lowest liability in such calendar
17 year, and who is not operated by a unit of local government,
18 shall make estimated payments to the Department on or before
19 the 7th, 15th, 22nd and last day of the month during which
20 tax liability to the Department is incurred in an amount not
21 less than the lower of either 22.5% of such delivering
22 supplier's actual tax liability for the month or 25% of such
23 delivering supplier's actual tax liability for the same
24 calendar month of the preceding year. The amount of such
25 quarter-monthly payments shall be credited against the final
26 tax liability of such delivering supplier's return for that
27 month. An outstanding credit approved by the Department or a
28 credit memorandum issued by the Department arising from such
29 delivering supplier's overpayment of his or her final tax
30 liability for any month may be applied to reduce the amount
31 of any subsequent quarter-monthly payment or credited against
32 the final tax liability of such delivering supplier's return
33 for any subsequent month. If any quarter-monthly payment is
34 not paid at the time or in the amount required by this

1 Section, such delivering supplier shall be liable for penalty
2 and interest on the difference between the minimum amount due
3 as a payment and the amount of such payment actually and
4 timely paid, except insofar as such delivering supplier has
5 previously made payments for that month to the Department in
6 excess of the minimum payments previously due.

7 If any payment provided for in this Section exceeds the
8 delivering supplier's liabilities under this Law, as shown on
9 an original return, the Department shall, if requested by the
10 delivering supplier, issue to the delivering supplier a
11 credit memorandum no later than 30 days after the date of
12 payment. The credit evidenced by the credit memorandum may
13 be assigned by the delivering supplier to a similar
14 delivering supplier under this Law, in accordance with
15 reasonable rules prescribed by the Department. If no such
16 request is made, the delivering supplier may credit the
17 excess payment against tax liability subsequently to be
18 remitted to the Department under this Law, in accordance with
19 reasonable rules prescribed by the Department.

20 If the Director finds that the information required for
21 the making of an accurate return cannot reasonably be
22 compiled by such delivering supplier within 15 days after the
23 close of the calendar month for which a return is to be made,
24 the Director may grant an extension of time for the filing of
25 such return for a period not to exceed 31 calendar days. The
26 granting of such an extension may be conditioned upon the
27 deposit by such delivering supplier with the Department of an
28 amount of money not exceeding the amount estimated by the
29 Director to be due with the return so extended. All such
30 deposits shall be credited against such delivering supplier's
31 liabilities under this Law. If the deposit exceeds such
32 delivering supplier's present and probable future liabilities
33 under this Law, the Department shall issue to such delivering
34 supplier a credit memorandum, which may be assigned by such

1 delivering supplier to a similar person under this Law, in
2 accordance with reasonable rules and regulations to be
3 prescribed by the Department.

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

7 A delivering supplier who has an average monthly tax
8 liability of \$10,000 or more shall make all payments required
9 by rules of the Department by electronic funds transfer. The
10 term "average monthly tax liability" shall be the sum of the
11 delivering supplier's liabilities under this Law for the
12 immediately preceding calendar year divided by 12. Any
13 delivering supplier not required to make payments by
14 electronic funds transfer may make payments by electronic
15 funds transfer with the permission of the Department. All
16 delivering suppliers required to make payments by electronic
17 funds transfer and any delivering suppliers authorized to
18 voluntarily make payments by electronic funds transfer shall
19 make those payments in the manner authorized by the
20 Department.

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

27 (Source: P.A. 90-561, eff. 8-1-98; 90-813, eff. 1-29-99.)

28 (35 ILCS 640/2-11)

29 Sec. 2-11. Direct return and payment by self-assessing
30 purchaser. When electricity is used or consumed by a
31 self-assessing purchaser subject to the tax imposed by this
32 Law who did not pay the tax to a delivering supplier
33 maintaining a place of business within this State and

1 required or authorized to collect the tax, that
2 self-assessing purchaser shall, on or before the 15th day of
3 each month, make a return to the Department for the preceding
4 calendar month, stating all of the following:

5 (1) The self-assessing purchaser's name and
6 principal address.

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

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

17 (4) Such other information as the Department
18 reasonably may require.

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

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

33 If the average monthly tax liability of the
34 self-assessing purchaser to the Department does not exceed

1 \$1,000, the Department may authorize the self-assessing
2 purchaser's returns to be filed on an annual basis, with the
3 return for a given year being due by January 31 of the
4 following year.

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

8 Notwithstanding any other provision in this Law
9 concerning the time within which a self-assessing purchaser
10 may file a return, any such self-assessing purchaser who
11 ceases to be responsible for filing returns under this Law
12 shall file a final return under this Law with the Department
13 not more than one month thereafter.

14 Each self-assessing purchaser whose average monthly
15 liability to the Department pursuant to this Section was
16 \$10,000 or more during the preceding calendar year, excluding
17 the month of highest liability and the month of lowest
18 liability during such calendar year, and which is not
19 operated by a unit of local government, shall make estimated
20 payments to the Department on or before the 7th, 15th, 22nd
21 and last day of the month during which tax liability to the
22 Department is incurred in an amount not less than the lower
23 of either 22.5% of such self-assessing purchaser's actual tax
24 liability for the month or 25% of such self-assessing
25 purchaser's actual tax liability for the same calendar month
26 of the preceding year. The amount of such quarter-monthly
27 payments shall be credited against the final tax liability of
28 the self-assessing purchaser's return for that month. An
29 outstanding credit approved by the Department or a credit
30 memorandum issued by the Department arising from the
31 self-assessing purchaser's overpayment of the self-assessing
32 purchaser's final tax liability for any month may be applied
33 to reduce the amount of any subsequent quarter-monthly
34 payment or credited against the final tax liability of such

1 self-assessing purchaser's return for any subsequent month.
2 If any quarter-monthly payment is not paid at the time or in
3 the amount required by this Section, such person shall be
4 liable for penalty and interest on the difference between the
5 minimum amount due as a payment and the amount of such
6 payment actually and timely paid, except insofar as such
7 person has previously made payments for that month to the
8 Department in excess of the minimum payments previously due.

9 If any payment provided for in this Section exceeds the
10 self-assessing purchaser's liabilities under this Law, as
11 shown on an original return, the Department shall, if
12 requested by the self-assessing purchaser, issue to the
13 self-assessing purchaser a credit memorandum no later than 30
14 days after the date of payment. The credit evidenced by the
15 credit memorandum may be assigned by the self-assessing
16 purchaser to a similar self-assessing purchaser under this
17 Law, in accordance with reasonable rules prescribed by the
18 Department. If no such request is made, the self-assessing
19 purchaser may credit the excess payment against tax liability
20 subsequently to be remitted to the Department under this Law,
21 in accordance with reasonable rules prescribed by the
22 Department.

23 If the Director finds that the information required for
24 the making of an accurate return cannot reasonably be
25 compiled by a self-assessing purchaser within 15 days after
26 the close of the calendar month for which a return is to be
27 made, the Director may grant an extension of time for the
28 filing of such return for a period of not to exceed 31
29 calendar days. The granting of such an extension may be
30 conditioned upon the deposit by such self-assessing purchaser
31 with the Department of an amount of money not exceeding the
32 amount estimated by the Director to be due with the return so
33 extended. All such deposits shall be credited against such
34 self-assessing purchaser's liabilities under this Law. If

1 the deposit exceeds such self-assessing purchaser's present
2 and probable future liabilities under this Law, the
3 Department shall issue to such self-assessing purchaser a
4 credit memorandum, which may be assigned by such
5 self-assessing purchaser to a similar person under this Law,
6 in accordance with reasonable rules and regulations to be
7 prescribed by the Department.

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

11 A self-assessing purchaser who has an average monthly tax
12 liability of \$10,000 or more shall make all payments required
13 by rules of the Department by electronic funds transfer. The
14 term "average monthly tax liability" shall be the sum of the
15 self-assessing purchaser's liabilities under this Law for the
16 immediately preceding calendar year divided by 12. Any
17 self-assessing purchaser not required to make payments by
18 electronic funds transfer may make payments by electronic
19 funds transfer with the permission of the Department. All
20 self-assessing purchasers required to make payments by
21 electronic funds transfer and any self-assessing purchasers
22 authorized to voluntarily make payments by electronic funds
23 transfer shall make those payments in the manner authorized
24 by the Department.

25 Each month the Department shall pay into the Public
26 Utility Fund in the State treasury an amount determined by
27 the Director to be equal to 3.0% of the funds received by the
28 Department pursuant to this Section. The remainder of all
29 moneys received by the Department under this Section shall be
30 paid into the General Revenue Fund in the State treasury.

31 (Source: P.A. 90-561, eff. 8-1-98; 91-357, eff. 7-29-99.)

32 Section 55. The Illinois Pull Tabs and Jar Games Act is
33 amended by changing Section 5 as follows:

1 (230 ILCS 20/5) (from Ch. 120, par. 1055)

2 Sec. 5. There shall be paid to the Department of Revenue
3 5% of the gross proceeds of any pull tabs and jar games
4 conducted under this Act. Such payments shall be made 4
5 times per year, between the first and the 20th day of April,
6 July, October and January. Payment must be made by money
7 order or certified check. Accompanying each payment shall be
8 a report, on forms provided by the Department of Revenue,
9 listing the number of drawings conducted, the gross income
10 derived therefrom and such other information as the
11 Department of Revenue may require. Failure to submit either
12 the payment or the report within the specified time shall
13 result in automatic revocation of the license. If any payment
14 provided for in this Section exceeds the taxpayer's
15 liabilities under this Act, as shown on an original return,
16 the Department shall, if requested by the taxpayer, issue to
17 the taxpayer a credit memorandum no later than 30 days after
18 the date of payment. The credit evidenced by the credit
19 memorandum may be assigned by the taxpayer to a similar
20 taxpayer under this Act, in accordance with reasonable rules
21 prescribed by the Department. If no such request is made,
22 the taxpayer may credit the excess payment against tax
23 liability subsequently to be remitted to the Department under
24 this Act, in accordance with reasonable rules prescribed by
25 the Department. All payments made to the Department of
26 Revenue under this Act shall be deposited as follows:

27 (a) 50% shall be deposited in the Common School Fund;
28 and

29 (b) 50% shall be deposited in the Illinois Gaming Law
30 Enforcement Fund. Of the monies deposited in the Illinois
31 Gaming Law Enforcement Fund under this Section, the General
32 Assembly shall appropriate two-thirds to the Department of
33 Revenue, Department of State Police and the Office of the
34 Attorney General for State law enforcement purposes, and

1 one-third shall be appropriated to the Department of Revenue
2 for the purpose of distribution in the form of grants to
3 counties or municipalities for law enforcement purposes. The
4 amounts of grants to counties or municipalities shall bear
5 the same ratio as the number of licenses issued in counties
6 or municipalities bears to the total number of licenses
7 issued in the State. In computing the number of licenses
8 issued in a county, licenses issued for locations within a
9 municipality's boundaries shall be excluded.

10 The Department of Revenue shall license suppliers and
11 manufacturers of pull tabs and jar games at an annual fee of
12 \$5,000. Suppliers and manufacturers shall meet the
13 requirements and qualifications established by rule by the
14 Department. Licensed manufacturers shall sell pull tabs and
15 jar games only to licensed suppliers. Licensed suppliers
16 shall buy pull tabs and jar games only from licensed
17 manufacturers and shall sell pull tabs and jar games only to
18 licensed organizations. Licensed organizations shall buy pull
19 tabs and jar games only from licensed suppliers.

20 The Department of Revenue shall adopt by rule minimum
21 quality production standards for pull tabs and jar games. In
22 determining such standards, the Department shall consider the
23 standards adopted by the National Association of Gambling
24 Regulatory Agencies and the National Association of
25 Fundraising Ticket Manufacturers. Such standards shall
26 include the name of the supplier which shall appear in plain
27 view to the casual observer on the face side of each pull tab
28 ticket and on each jar game ticket. The pull tab ticket
29 shall contain the name of the game, the selling price of the
30 ticket, the amount of the prize and the serial number of the
31 ticket. The back side of a pull tab ticket shall contain a
32 series of perforated tabs marked "open here". The logo of
33 the manufacturer shall be clearly visible on each jar game
34 ticket.

1 The Department of Revenue shall adopt rules necessary to
2 provide for the proper accounting and control of activities
3 under this Act, to ensure that the proper taxes are paid,
4 that the proceeds from the activities under this Act are used
5 lawfully, and to prevent illegal activity associated with the
6 use of pull tabs and jar games.

7 The provisions of Section 2a of the Retailers' Occupation
8 Tax Act pertaining to the furnishing of a bond or other
9 security are incorporated by reference into this Act and are
10 applicable to licensees under this Act as a precondition of
11 obtaining a license under this Act. The provisions of
12 Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 6, 6a,
13 6b, 6c, 8, 9, 10, 11 and 12 of the Retailers' Occupation Tax
14 Act, and Section 3-7 of the Uniform Penalty and Interest Act,
15 which are not inconsistent with this Act shall apply, as far
16 as practicable, to the subject matter of this Act to the same
17 extent as if such provisions were included in this Act. For
18 the purposes of this Act, references in such incorporated
19 Sections of the Retailers' Occupation Tax Act to retailers,
20 sellers or persons engaged in the business of selling
21 tangible personal property means persons engaged in
22 conducting pull tabs and jar games and references in such
23 incorporated Sections of the Retailers' Occupation Tax Act to
24 sales of tangible personal property mean the conducting of
25 pull tabs and jar games and the making of charges for
26 participating in such drawings.

27 (Source: P.A. 87-205; 87-895.)

28 Section 60. The Bingo License and Tax Act is amended by
29 changing Section 3 as follows:

30 (230 ILCS 25/3) (from Ch. 120, par. 1103)

31 Sec. 3. There shall be paid to the Department of Revenue,
32 5% of the gross proceeds of any game of bingo conducted under

1 the provision of this Act. Such payments shall be made 4
2 times per year, between the first and the 20th day of April,
3 July, October and January. Payment must be by money order or
4 certified check. Accompanying each payment shall be a
5 report, on forms provided by the Department of Revenue,
6 listing the number of games conducted, the gross income
7 derived and such other information as the Department of
8 Revenue may require. Failure to submit either the payment or
9 the report within the specified time may result in suspension
10 or revocation of the license. If any payment provided for in
11 this Section exceeds the taxpayer's liabilities under this
12 Act, as shown on an original return, the Department shall, if
13 requested by the taxpayer, issue to the taxpayer a credit
14 memorandum no later than 30 days after the date of payment.
15 The credit evidenced by the credit memorandum may be assigned
16 by the taxpayer to a similar taxpayer under this Act, in
17 accordance with reasonable rules prescribed by the
18 Department. If no such request is made, the taxpayer may
19 credit the excess payment against tax liability subsequently
20 to be remitted to the Department under this Act, in
21 accordance with reasonable rules prescribed by the
22 Department.

23 The provisions of Section 2a of the Retailers' Occupation
24 Tax Act pertaining to the furnishing of a bond or other
25 security are incorporated by reference into this Act and are
26 applicable to licensees under this Act as a precondition of
27 obtaining a license under this Act. The Department shall
28 establish by rule the standards and criteria it will use in
29 determining whether to require the furnishing of a bond or
30 other security, the amount of such bond or other security,
31 whether to require the furnishing of an additional bond or
32 other security by a licensee, and the amount of such
33 additional bond or other security. Such standards and
34 criteria may include payment history, general financial

1 condition or other factors which may pose risks to insuring
2 the payment to the Department of Revenue, of applicable
3 taxes. Such rulemaking is subject to the provisions of the
4 Illinois Administrative Procedure Act. The provisions of
5 Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b,
6 6c, 8, 9, 10, 11 and 12 of the Retailers' Occupation Tax Act
7 which are not inconsistent with this Act, and Section 3-7 of
8 the Uniform Penalty and Interest Act shall apply, as far as
9 practicable, to the subject matter of this Act to the same
10 extent as if such provisions were included in this Act. Tax
11 returns filed pursuant to this Act shall not be confidential
12 and shall be available for public inspection. For the
13 purposes of this Act, references in such incorporated
14 Sections of the Retailers' Occupation Tax Act to retailers,
15 sellers or persons engaged in the business of selling
16 tangible personal property means persons engaged in
17 conducting bingo games, and references in such incorporated
18 Sections of the Retailers' Occupation Tax Act to sales of
19 tangible personal property mean the conducting of bingo games
20 and the making of charges for playing such games.

21 One-half of all of the sums collected under this Section
22 shall be deposited into the Mental Health Fund and 1/2 of all
23 of the sums collected under this Section shall be deposited
24 in the Common School Fund.

25 (Source: P.A. 87-205; 87-895.)

26 Section 65. The Charitable Games Act is amended by
27 changing Section 9 as follows:

28 (230 ILCS 30/9) (from Ch. 120, par. 1129)

29 Sec. 9. There shall be paid to the Department of Revenue,
30 3% of the gross proceeds of charitable games conducted under
31 the provisions of this Act. Such payments shall be made
32 within 30 days after the completion of the games. Payment

1 must be by money order or certified check. Accompanying each
2 payment shall be a report, on forms provided by the
3 Department of Revenue, listing the games conducted, the gross
4 income derived and such other information as the Department
5 of Revenue may require. Failure to submit either the payment
6 or the report within the specified time may result in
7 suspension or revocation of the license and may be used in
8 future considerations for renewal of the license. If any
9 payment provided for in this Section exceeds the taxpayer's
10 liabilities under this Act, as shown on an original return,
11 the Department shall, if requested by the distributor, issue
12 to the taxpayer a credit memorandum no later than 30 days
13 after the date of payment. The credit evidenced by the
14 credit memorandum may be assigned by the taxpayer to a
15 similar taxpayer under this Act, in accordance with
16 reasonable rules prescribed by the Department. If no such
17 request is made, the distributor may credit the excess
18 payment against tax liability subsequently to be remitted to
19 the Department under this Act, in accordance with reasonable
20 rules prescribed by the Department.

21 The provisions of Section 2a of the Retailers' Occupation
22 Tax Act pertaining to the furnishing of a bond or other
23 security are incorporated by reference into this Act and are
24 applicable to licensees under this Act as a precondition of
25 obtaining a license under this Act. For purposes of this Act
26 gross proceeds shall be defined as all chips, scrip or other
27 form of play money purchased or any fee or donation for
28 admission or entry into such games. The Department shall
29 establish by rule the standards and criteria it will use in
30 determining whether to require the furnishing of a bond or
31 other security, the amount of such bond or other security,
32 whether to require the furnishing of an additional bond or
33 other security by a licensee, and the amount of such
34 additional bond or other security. Such standards and

1 criteria may include payment history, general financial
2 condition or other factors which may pose risks to insuring
3 the payment to the Department of Revenue, of applicable
4 taxes. Such rulemaking is subject to the provisions of the
5 Illinois Administrative Procedure Act. The provisions of
6 Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b,
7 6c, 8, 9, 10, 11 and 12 of the Retailers' Occupation Tax Act,
8 and Section 3-7 of the Uniform Penalty and Interest Act,
9 which are not inconsistent with this Act shall apply, as far
10 as practicable, to the subject matter of this Act to the same
11 extent as if such provisions were included in this Act.
12 Financial reports filed pursuant to this Act shall not be
13 confidential and shall be available for public inspection.
14 For the purposes of this Act, references in such incorporated
15 Sections of the Retailers' Occupation Tax Act to retailers,
16 sellers or persons engaged in the business of selling
17 tangible personal property means persons engaged in
18 conducting charitable games, and references in such
19 incorporated Sections of the Retailers' Occupation Tax Act to
20 sales of tangible personal property mean the conducting of
21 charitable games and the making of charges for playing such
22 games.

23 All of the sums collected under this Section shall be
24 deposited into the Illinois Gaming Law Enforcement Fund of
25 the State Treasury.

26 (Source: P.A. 87-205; 87-895.)

27 Section 70. The Liquor Control Act of 1934 is amended by
28 changing Section 8-2 as follows:

29 (235 ILCS 5/8-2) (from Ch. 43, par. 159)

30 Sec. 8-2. It is the duty of each manufacturer with
31 respect to alcoholic liquor produced or imported by such
32 manufacturer, or purchased tax-free by such manufacturer from

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

12 Each manufacturer and each importing distributor shall,
13 on or before the 15th day of each calendar month, file with
14 the Department of Revenue, on forms prescribed and furnished
15 by the Department, a report in writing in such form as may be
16 required by the Department in order to compute, and assure
17 the accuracy of, the tax due on all taxable sales and uses of
18 alcoholic liquor occurring during the preceding month.
19 Payment of the tax in the amount disclosed by the report
20 shall accompany the report.

21 If any payment provided for in this Section exceeds the
22 taxpayer's liabilities under this Act, as shown on an
23 original return, the Department shall, if requested by the
24 taxpayer, issue to the taxpayer a credit memorandum no later
25 than 30 days after the date of payment. The credit evidenced
26 by the credit memorandum may be assigned by the taxpayer to a
27 similar taxpayer under this Act, in accordance with
28 reasonable rules prescribed by the Department. If no such
29 request is made, the taxpayer may credit the excess payment
30 against tax liability subsequently to be remitted to the
31 Department under this Act, in accordance with reasonable
32 rules prescribed by the Department.

33 The Department may, if it deems it necessary in order to
34 insure the payment of the tax imposed by this Article,

1 require returns to be made more frequently than and covering
2 periods of less than a month. Such return shall contain such
3 further information as the Department may reasonably require.

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

14 The Department may require any foreign importer to file
15 monthly information returns, by the 15th day of the month
16 following the month which any such return covers, if the
17 Department determines this to be necessary to the proper
18 performance of the Department's functions and duties under
19 this Act. Such return shall contain such information as the
20 Department may reasonably require.

21 Every manufacturer and importing distributor shall also
22 file, with the Department, a bond in an amount not less than
23 \$1,000 and not to exceed \$100,000 on a form to be approved
24 by, and with a surety or sureties satisfactory to, the
25 Department. Such bond shall be conditioned upon the
26 manufacturer or importing distributor paying to the
27 Department all monies becoming due from such manufacturer or
28 importing distributor under this Article. The Department
29 shall fix the penalty of such bond in each case, taking into
30 consideration the amount of alcoholic liquor expected to be
31 sold and used by such manufacturer or importing distributor,
32 and the penalty fixed by the Department shall be sufficient,
33 in the Department's opinion, to protect the State of Illinois
34 against failure to pay any amount due under this Article, but

1 the amount of the penalty fixed by the Department shall not
2 exceed twice the amount of tax liability of a monthly return,
3 nor shall the amount of such penalty be less than \$1,000. The
4 Department shall notify the Commission of the Department's
5 approval or disapproval of any such manufacturer's or
6 importing distributor's bond, or of the termination or
7 cancellation of any such bond, or of the Department's
8 direction to a manufacturer or importing distributor that he
9 must file additional bond in order to comply with this
10 Section. The Commission shall not issue a license to any
11 applicant for a manufacturer's or importing distributor's
12 license unless the Commission has received a notification
13 from the Department showing that such applicant has filed a
14 satisfactory bond with the Department hereunder and that such
15 bond has been approved by the Department. Failure by any
16 licensed manufacturer or importing distributor to keep a
17 satisfactory bond in effect with the Department or to furnish
18 additional bond to the Department, when required hereunder by
19 the Department to do so, shall be grounds for the revocation
20 or suspension of such manufacturer's or importing
21 distributor's license by the Commission. If a manufacturer or
22 importing distributor fails to pay any amount due under this
23 Article, his bond with the Department shall be deemed
24 forfeited, and the Department may institute a suit in its own
25 name on such bond.

26 After notice and opportunity for a hearing the State
27 Commission may revoke or suspend the license of any
28 manufacturer or importing distributor who fails to comply
29 with the provisions of this Section. Notice of such hearing
30 and the time and place thereof shall be in writing and shall
31 contain a statement of the charges against the licensee. Such
32 notice may be given by United States registered or certified
33 mail with return receipt requested, addressed to the person
34 concerned at his last known address and shall be given not

1 less than 7 days prior to the date fixed for the hearing. An
2 order revoking or suspending a license under the provisions
3 of this Section may be reviewed in the manner provided in
4 Section 7-10 of this Act. No new license shall be granted to
5 a person whose license has been revoked for a violation of
6 this Section or, in case of suspension, shall such suspension
7 be terminated until he has paid to the Department all taxes
8 and penalties which he owes the State under the provisions of
9 this Act.

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

20 Every prior continuous compliance taxpayer shall be
21 exempt from the bond requirements of this Act until the
22 Department has determined the taxpayer to be delinquent in
23 the filing of any return or deficient in the payment of any
24 tax under this Act. Any taxpayer who fails to pay an
25 admitted or established liability under this Act may also be
26 required to post bond or other acceptable security with the
27 Department guaranteeing the payment of such admitted or
28 established liability.

29 The Department shall discharge any surety and shall
30 release and return any bond or security deposit assigned,
31 pledged or otherwise provided to it by a taxpayer under this
32 Section within 30 days after: (1) such taxpayer becomes a
33 prior continuous compliance taxpayer; or (2) such taxpayer
34 has ceased to collect receipts on which he is required to

1 remit tax to the Department, has filed a final tax return,
 2 and has paid to the Department an amount sufficient to
 3 discharge his remaining tax liability as determined by the
 4 Department under this Act.

5 (Source: P.A. 86-654.)

6 Section 75. The Environmental Protection Act is amended
 7 by changing Section 55.10 as follows:

8 (415 ILCS 5/55.10) (from Ch. 111 1/2, par. 1055.10)

9 Sec. 55.10. Tax returns by retailer. Each retailer of
 10 tires maintaining a place of business in this State shall
 11 make a return to the Department of Revenue on a quarter
 12 annual basis, with the return for January, February and March
 13 of a given year being due by April 30 of that year; with the
 14 return for April, May and June of a given year being due by
 15 July 31 of that year; with the return for July, August and
 16 September of a given year being due by October 31 of that
 17 year; and with the return for October, November and December
 18 of a given year being due by January 31 of the following
 19 year.

20 Each return made to the Department of Revenue shall
 21 state:

- 22 (1) the name of the retailer;
- 23 (2) the address of the retailer's principal place
 24 of business, and the address of the principal place of
 25 business (if that is a different address) from which the
 26 retailer engages in the business of making retail sales
 27 of tires;
- 28 (3) total number of tires sold at retail for the
 29 preceding calendar quarter;
- 30 (4) the amount of tax due; and
- 31 (5) such other reasonable information as the
 32 Department of Revenue may require.

1 Notwithstanding any other provision of this Act
2 concerning the time within which a retailer may file his
3 return, in the case of any retailer who ceases to engage in
4 the retail sale of tires, the retailer shall file a final
5 return under this Act with the Department of Revenue not more
6 than one month after discontinuing that business.

7 If any payment provided for in this Section exceeds the
8 retailer's liabilities under this Act, as shown on an
9 original return, the Department shall, if requested by the
10 retailer, issue to the retailer a credit memorandum no later
11 than 30 days after the date of payment. The credit evidenced
12 by the credit memorandum may be assigned by the retailer to a
13 similar retailer under this Act, in accordance with
14 reasonable rules prescribed by the Department. If no such
15 request is made, the retailer may credit the excess payment
16 against tax liability subsequently to be remitted to the
17 Department under this Act, in accordance with reasonable
18 rules prescribed by the Department.

19 (Source: P.A. 87-727.)

20 Section 80. The Environmental Impact Fee Law is amended
21 by changing Section 315 as follows:

22 (415 ILCS 125/315)

23 (Section scheduled to be repealed on January 1, 2003)

24 Sec. 315. Fee on receivers of fuel for sale or use;
25 collection and reporting. A person that is required to pay
26 the fee imposed by this Law shall pay the fee to the
27 Department by return showing all fuel purchased, acquired, or
28 received and sold, distributed or used during the preceding
29 calendar month, including losses of fuel as the result of
30 evaporation or shrinkage due to temperature variations.
31 Losses of fuel as the result of evaporation or shrinkage due
32 to temperature variations may not exceed one percent of the

1 total gallons in storage at the beginning of the month, plus
2 the receipts of gallonage during the month, minus the
3 gallonage remaining in storage at the end of the month. Any
4 loss reported that is in excess of this amount shall be
5 subject to the fee imposed by Section 310 of this Law.

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

18 If any payment provided for in this Section exceeds the
19 taxpayer's liabilities under this Law, as shown on an
20 original return, the Department shall, if requested by the
21 taxpayer, issue to the taxpayer a credit memorandum no later
22 than 30 days after the date of payment. The credit evidenced
23 by the credit memorandum may be assigned by the taxpayer to a
24 similar taxpayer under this Law, in accordance with
25 reasonable rules prescribed by the Department. If no such
26 request is made, the taxpayer may credit the excess payment
27 against tax liability subsequently to be remitted to the
28 Department under this Law, in accordance with reasonable
29 rules prescribed by the Department. If the Department
30 subsequently determines that all or any part of the credit
31 taken was not actually due to the taxpayer, the taxpayer's 2%
32 discount shall be reduced by 2% of the difference between the
33 credit taken and that actually due, and that taxpayer shall
34 be liable for penalties and interest on the difference.

1 (Source: P.A. 91-173, eff. 1-1-00.)

2 Section 85. The Drycleaner Environmental Response Trust
3 Fund Act is amended by changing Section 65 as follows:

4 (415 ILCS 135/65)

5 (Section scheduled to be repealed on January 1, 2010)

6 Sec. 65. Drycleaning solvent tax.

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

19 (b) The tax imposed by this Act shall be collected from
20 the purchaser at the time of sale by a seller of drycleaning
21 solvents maintaining a place of business in this State and
22 shall be remitted to the Department of Revenue under the
23 provisions of this Act.

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

28 (d) No tax shall be imposed upon the use of drycleaning
29 solvent if the drycleaning solvent will not be used in a
30 drycleaning facility or if a floor stock tax has been imposed
31 and paid on the drycleaning solvent. Prior to the purchase
32 of the solvent, the purchaser shall provide a written and

1 signed certificate to the drycleaning solvent seller stating:

2 (1) the name and address of the purchaser;

3 (2) the purchaser's signature and date of signing;

4 and

5 (3) one of the following:

6 (A) that the drycleaning solvent will not be
7 used in a drycleaning facility; or

8 (B) that a floor stock tax has been imposed
9 and paid on the drycleaning solvent.

10 A person who provides a false certification under this
11 subsection shall be liable for a civil penalty not to exceed
12 \$500 for a first violation and a civil penalty not to exceed
13 \$5,000 for a second or subsequent violation.

14 (e) On January 1, 1998, there is imposed on each
15 operator of a drycleaning facility a tax on drycleaning
16 solvent held by the operator on that date for use in a
17 drycleaning facility. The tax imposed shall be the tax that
18 would have been imposed under subsection (a) if the
19 drycleaning solvent held by the operator on that date had
20 been purchased by the operator during the first year of this
21 Act.

22 (f) On or before the 25th day of the 1st month following
23 the end of the calendar quarter, a seller of drycleaning
24 solvents who has collected a tax pursuant to this Section
25 during the previous calendar quarter, or a purchaser or end
26 user of drycleaning solvents required under subsection (c) to
27 submit the tax directly to the Department, shall file a
28 return with the Department of Revenue. The return shall be
29 filed on a form prescribed by the Department of Revenue and
30 shall contain information that the Department of Revenue
31 reasonably requires. Each seller of drycleaning solvent
32 maintaining a place of business in this State who is required
33 or authorized to collect the tax imposed by this Act shall
34 pay to the Department the amount of the tax at the time when

1 he or she is required to file his or her return for the
2 period during which the tax was collected. Purchasers or end
3 users remitting the tax directly to the Department under
4 subsection (c) shall file a return with the Department of
5 Revenue and pay the tax so incurred by the purchaser or end
6 user during the preceding calendar quarter.

7 If any payment provided for in this Section exceeds the
8 taxpayer's liabilities under this Act, as shown on an
9 original return, the Department shall, if requested by the
10 taxpayer, issue to the taxpayer a credit memorandum no later
11 than 30 days after the date of payment. The credit evidenced
12 by the credit memorandum may be assigned by the taxpayer to a
13 similar taxpayer under this Act, in accordance with
14 reasonable rules prescribed by the Department. If no such
15 request is made, the taxpayer may credit the excess payment
16 against tax liability subsequently to be remitted to the
17 Department under this Act, in accordance with reasonable
18 rules prescribed by the Department.

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

22 (h) On and after January 1, 1998, no person shall
23 knowingly sell or transfer drycleaning solvent to an operator
24 of a drycleaning facility that is not licensed by the Council
25 under Section 60. A person who violates this subsection is
26 liable for a civil penalty not to exceed \$500 for a first
27 violation and a civil penalty not to exceed \$5,000 for a
28 second or subsequent violation.

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

31 (Source: P.A. 90-502, eff. 8-19-97.)

32 Section 95. No acceleration or delay. Where this Act
33 makes changes in a statute that is represented in this Act by

1 text that is not yet or no longer in effect (for example, a
2 Section represented by multiple versions), the use of that
3 text does not accelerate or delay the taking effect of (i)
4 the changes made by this Act or (ii) provisions derived from
5 any other Public Act.

6 Section 99. Effective date. This Act takes effect on
7 January 1, 2002.

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Statutes amended in order of appearance

35 ILCS 130/2 from Ch. 120, par. 453.2
35 ILCS 135/3 from Ch. 120, par. 453.33
35 ILCS 143/10-30
35 ILCS 145/6 from Ch. 120, par. 481b.36
35 ILCS 505/2b from Ch. 120, par. 418b
35 ILCS 505/6 from Ch. 120, par. 422
35 ILCS 505/6a from Ch. 120, par. 422a
35 ILCS 615/2a.2 from Ch. 120, par. 467.17a.2
35 ILCS 620/2a.2 from Ch. 120, par. 469a.2
35 ILCS 625/4 from Ch. 120, par. 1414
35 ILCS 630/6 from Ch. 120, par. 2006
35 ILCS 640/2-9
35 ILCS 640/2-11
230 ILCS 20/5 from Ch. 120, par. 1055
230 ILCS 25/3 from Ch. 120, par. 1103
230 ILCS 30/9 from Ch. 120, par. 1129
235 ILCS 5/8-2 from Ch. 43, par. 159
415 ILCS 5/55.10 from Ch. 111 1/2, par. 1055.10
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