

1 AN ACT concerning finance.

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

4 ARTICLE 5. TRANSPORTATION FUNDING PROTECTION

5 Section 5-1. Short title. This Article may be cited as the
6 Transportation Funding Protection Act. References in this
7 Article to "this Act" mean this Article.

8 Section 5-10. Transportation funding.

9 (a) It is known that transportation funding is generated by
10 several transportation fees outlined in Section 2 of the Motor
11 Fuel Tax Act, Section 5-1035.1 of the Counties Code, Section
12 8-11-2.3 of the Illinois Municipal Code, and Sections 3-805,
13 3-806, 3-815, 3-818, 3-819, 3-821, and 6-118 of the Illinois
14 Vehicle Code.

15 (b) The proceeds of the funds described in this Act and all
16 other funds described in Section 11 of Article IX of the
17 Illinois Constitution are dedicated to transportation purposes
18 and shall not, by transfer, offset, or otherwise, be diverted
19 by any local government, including, without limitation, any
20 home rule unit of government, to any purpose other than
21 transportation purposes. This Act is declarative of existing
22 law.

1 ARTICLE 15. AMENDATORY PROVISIONS

2 Section 15-10. The Use Tax Act is amended by changing
3 Section 9 as follows:

4 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

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

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

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

18 Except as provided in this Section, on or before the
19 twentieth day of each calendar month, such retailer shall file
20 a return for the preceding calendar month. Such return shall be
21 filed on forms prescribed by the Department and shall furnish
22 such information as the Department may reasonably require. On
23 and after January 1, 2018, except for returns for motor
24 vehicles, watercraft, aircraft, and trailers that are required
25 to be registered with an agency of this State, with respect to
26 retailers whose annual gross receipts average \$20,000 or more,

1 all returns required to be filed pursuant to this Act shall be
2 filed electronically. Retailers who demonstrate that they do
3 not have access to the Internet or demonstrate hardship in
4 filing electronically may petition the Department to waive the
5 electronic filing requirement.

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

- 13 1. The name of the seller;
- 14 2. The address of the principal place of business from
15 which he engages in the business of selling tangible
16 personal property at retail in this State;
- 17 3. The total amount of taxable receipts received by him
18 during the preceding calendar month from sales of tangible
19 personal property by him during such preceding calendar
20 month, including receipts from charge and time sales, but
21 less all deductions allowed by law;
- 22 4. The amount of credit provided in Section 2d of this
23 Act;
- 24 5. The amount of tax due;
- 25 5-5. The signature of the taxpayer; and
- 26 6. Such other reasonable information as the Department

1 may require.

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

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

1 a tax liability in the amount set forth in subsection (b) of
2 Section 2505-210 of the Department of Revenue Law shall make
3 all payments required by rules of the Department by electronic
4 funds transfer.

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

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

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

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

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

1 make payments to the Department on or before the 7th, 15th,
2 22nd and last day of the month during which such liability is
3 incurred. On and after October 1, 2000, if the taxpayer's
4 average monthly tax liability to the Department under this Act,
5 the Retailers' Occupation Tax Act, the Service Occupation Tax
6 Act, and the Service Use Tax Act was \$20,000 or more during the
7 preceding 4 complete calendar quarters, he shall file a return
8 with the Department each month by the 20th day of the month
9 next following the month during which such tax liability is
10 incurred and shall make payment to the Department on or before
11 the 7th, 15th, 22nd and last day of the month during which such
12 liability is incurred. If the month during which such tax
13 liability is incurred began prior to January 1, 1985, each
14 payment shall be in an amount equal to 1/4 of the taxpayer's
15 actual liability for the month or an amount set by the
16 Department not to exceed 1/4 of the average monthly liability
17 of the taxpayer to the Department for the preceding 4 complete
18 calendar quarters (excluding the month of highest liability and
19 the month of lowest liability in such 4 quarter period). If the
20 month during which such tax liability is incurred begins on or
21 after January 1, 1985, and prior to January 1, 1987, each
22 payment shall be in an amount equal to 22.5% of the taxpayer's
23 actual liability for the month or 27.5% of the taxpayer's
24 liability for the same calendar month of the preceding year. If
25 the month during which such tax liability is incurred begins on
26 or after January 1, 1987, and prior to January 1, 1988, each

1 payment shall be in an amount equal to 22.5% of the taxpayer's
2 actual liability for the month or 26.25% of the taxpayer's
3 liability for the same calendar month of the preceding year. If
4 the month during which such tax liability is incurred begins on
5 or after January 1, 1988, and prior to January 1, 1989, or
6 begins on or after January 1, 1996, each payment shall be in an
7 amount equal to 22.5% of the taxpayer's actual liability for
8 the month or 25% of the taxpayer's liability for the same
9 calendar month of the preceding year. If the month during which
10 such tax liability is incurred begins on or after January 1,
11 1989, and prior to January 1, 1996, each payment shall be in an
12 amount equal to 22.5% of the taxpayer's actual liability for
13 the month or 25% of the taxpayer's liability for the same
14 calendar month of the preceding year or 100% of the taxpayer's
15 actual liability for the quarter monthly reporting period. The
16 amount of such quarter monthly payments shall be credited
17 against the final tax liability of the taxpayer's return for
18 that month. Before October 1, 2000, once applicable, the
19 requirement of the making of quarter monthly payments to the
20 Department shall continue until such taxpayer's average
21 monthly liability to the Department during the preceding 4
22 complete calendar quarters (excluding the month of highest
23 liability and the month of lowest liability) is less than
24 \$9,000, or until such taxpayer's average monthly liability to
25 the Department as computed for each calendar quarter of the 4
26 preceding complete calendar quarter period is less than

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

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

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

1 liability subsequently to be remitted by the taxpayer to the
2 Department under this Act, the Retailers' Occupation Tax Act,
3 the Service Occupation Tax Act or the Service Use Tax Act, in
4 accordance with reasonable rules and regulations prescribed by
5 the Department. If the Department subsequently determines that
6 all or any part of the credit taken was not actually due to the
7 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall
8 be reduced by 2.1% or 1.75% of the difference between the
9 credit taken and that actually due, and the taxpayer shall be
10 liable for penalties and interest on such difference.

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

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

1 following year.

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

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

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

1 provided in Section 3-55 of this Act, then that seller may
2 report the transfer of all the aircraft, watercraft, motor
3 vehicles or trailers involved in that transaction to the
4 Department on the same uniform invoice-transaction reporting
5 return form. For purposes of this Section, "watercraft" means a
6 Class 2, Class 3, or Class 4 watercraft as defined in Section
7 3-2 of the Boat Registration and Safety Act, a personal
8 watercraft, or any boat equipped with an inboard motor.

9 In addition, with respect to motor vehicles, watercraft,
10 aircraft, and trailers that are required to be registered with
11 an agency of this State, every person who is engaged in the
12 business of leasing or renting such items and who, in
13 connection with such business, sells any such item to a
14 retailer for the purpose of resale is, notwithstanding any
15 other provision of this Section to the contrary, authorized to
16 meet the return-filing requirement of this Act by reporting the
17 transfer of all the aircraft, watercraft, motor vehicles, or
18 trailers transferred for resale during a month to the
19 Department on the same uniform invoice-transaction reporting
20 return form on or before the 20th of the month following the
21 month in which the transfer takes place. Notwithstanding any
22 other provision of this Act to the contrary, all returns filed
23 under this paragraph must be filed by electronic means in the
24 manner and form as required by the Department.

25 The transaction reporting return in the case of motor
26 vehicles or trailers that are required to be registered with an

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

20 The transaction reporting return in the case of watercraft
21 and aircraft must show the name and address of the seller; the
22 name and address of the purchaser; the amount of the selling
23 price including the amount allowed by the retailer for
24 traded-in property, if any; the amount allowed by the retailer
25 for the traded-in tangible personal property, if any, to the
26 extent to which Section 2 of this Act allows an exemption for

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

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

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

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

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

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

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

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

25 Any retailer filing a return under this Section shall also
26 include (for the purpose of paying tax thereon) the total tax

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

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

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

18 Beginning January 1, 1990, each month the Department shall
19 pay into the State and Local Sales Tax Reform Fund, a special
20 fund in the State Treasury which is hereby created, the net
21 revenue realized for the preceding month from the 1% tax
22 imposed under this Act.

23 Beginning January 1, 1990, each month the Department shall
24 pay into the County and Mass Transit District Fund 4% of the
25 net revenue realized for the preceding month from the 6.25%
26 general rate on the selling price of tangible personal property

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 price of tangible personal property.

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

15 Subject to payment of amounts into the Build Illinois Fund,
16 the McCormick Place Expansion Project Fund, the Illinois Tax
17 Increment Fund, and the Energy Infrastructure Fund pursuant to
18 the preceding paragraphs or in any amendments to this Section
19 hereafter enacted, beginning on the first day of the first
20 calendar month to occur on or after August 26, 2014 (the
21 effective date of Public Act 98-1098), each month, from the
22 collections made under Section 9 of the Use Tax Act, Section 9
23 of the Service Use Tax Act, Section 9 of the Service Occupation
24 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,
25 the Department shall pay into the Tax Compliance and
26 Administration Fund, to be used, subject to appropriation, to

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

8 Subject to payments of amounts into the Build Illinois
9 Fund, the McCormick Place Expansion Project Fund, the Illinois
10 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax
11 Compliance and Administration Fund as provided in this Section,
12 beginning on July 1, 2018 the Department shall pay each month
13 into the Downstate Public Transportation Fund the moneys
14 required to be so paid under Section 2-3 of the Downstate
15 Public Transportation Act.

16 Beginning July 1, 2021 and until July 1, 2022, subject to
17 the payment of amounts into the State and Local Sales Tax
18 Reform Fund, the Build Illinois Fund, the McCormick Place
19 Expansion Project Fund, the Illinois Tax Increment Fund, the
20 Energy Infrastructure Fund, and the Tax Compliance and
21 Administration Fund as provided in this Section, the Department
22 shall pay each month into the Road Fund the amount estimated to
23 represent 16% of the net revenue realized from the taxes
24 imposed on motor fuel and gasohol. Beginning July 1, 2022 and
25 until July 1, 2023, subject to the payment of amounts into the
26 State and Local Sales Tax Reform Fund, the Build Illinois Fund,

1 the McCormick Place Expansion Project Fund, the Illinois Tax
2 Increment Fund, the Energy Infrastructure Fund, and the Tax
3 Compliance and Administration Fund as provided in this Section,
4 the Department shall pay each month into the Road Fund the
5 amount estimated to represent 32% of the net revenue realized
6 from the taxes imposed on motor fuel and gasohol. Beginning
7 July 1, 2023 and until July 1, 2024, subject to the payment of
8 amounts into the State and Local Sales Tax Reform Fund, the
9 Build Illinois Fund, the McCormick Place Expansion Project
10 Fund, the Illinois Tax Increment Fund, the Energy
11 Infrastructure Fund, and the Tax Compliance and Administration
12 Fund as provided in this Section, the Department shall pay each
13 month into the Road Fund the amount estimated to represent 48%
14 of the net revenue realized from the taxes imposed on motor
15 fuel and gasohol. Beginning July 1, 2024 and until July 1,
16 2025, subject to the payment of amounts into the State and
17 Local Sales Tax Reform Fund, the Build Illinois Fund, the
18 McCormick Place Expansion Project Fund, the Illinois Tax
19 Increment Fund, the Energy Infrastructure Fund, and the Tax
20 Compliance and Administration Fund as provided in this Section,
21 the Department shall pay each month into the Road Fund the
22 amount estimated to represent 64% of the net revenue realized
23 from the taxes imposed on motor fuel and gasohol. Beginning on
24 July 1, 2025, subject to the payment of amounts into the State
25 and Local Sales Tax Reform Fund, the Build Illinois Fund, the
26 McCormick Place Expansion Project Fund, the Illinois Tax

1 Increment Fund, the Energy Infrastructure Fund, and the Tax
2 Compliance and Administration Fund as provided in this Section,
3 the Department shall pay each month into the Road Fund the
4 amount estimated to represent 80% of the net revenue realized
5 from the taxes imposed on motor fuel and gasohol. As used in
6 this paragraph "motor fuel" has the meaning given to that term
7 in Section 1.1 of the Motor Fuel Tax Act, and "gasohol" has the
8 meaning given to that term in Section 3-40 of this Act.

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

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

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

26 For greater simplicity of administration, manufacturers,

1 importers and wholesalers whose products are sold at retail in
2 Illinois by numerous retailers, and who wish to do so, may
3 assume the responsibility for accounting and paying to the
4 Department all tax accruing under this Act with respect to such
5 sales, if the retailers who are affected do not make written
6 objection to the Department to this arrangement.

7 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
8 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.
9 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

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

12 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

13 Sec. 9. Each serviceman required or authorized to collect
14 the tax herein imposed shall pay to the Department the amount
15 of such tax (except as otherwise provided) at the time when he
16 is required to file his return for the period during which such
17 tax was collected, less a discount of 2.1% prior to January 1,
18 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
19 year, whichever is greater, which is allowed to reimburse the
20 serviceman for expenses incurred in collecting the tax, keeping
21 records, preparing and filing returns, remitting the tax and
22 supplying data to the Department on request. The discount
23 allowed under this Section is allowed only for returns that are
24 filed in the manner required by this Act. The Department may

1 disallow the discount for servicemen whose certificate of
2 registration is revoked at the time the return is filed, but
3 only if the Department's decision to revoke the certificate of
4 registration has become final. A serviceman need not remit that
5 part of any tax collected by him to the extent that he is
6 required to pay and does pay the tax imposed by the Service
7 Occupation Tax Act with respect to his sale of service
8 involving the incidental transfer by him of the same property.

9 Except as provided hereinafter in this Section, on or
10 before the twentieth day of each calendar month, such
11 serviceman shall file a return for the preceding calendar month
12 in accordance with reasonable Rules and Regulations to be
13 promulgated by the Department. Such return shall be filed on a
14 form prescribed by the Department and shall contain such
15 information as the Department may reasonably require. On and
16 after January 1, 2018, with respect to servicemen whose annual
17 gross receipts average \$20,000 or more, all returns required to
18 be filed pursuant to this Act shall be filed electronically.
19 Servicemen who demonstrate that they do not have access to the
20 Internet or demonstrate hardship in filing electronically may
21 petition the Department to waive the electronic filing
22 requirement.

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

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

4 1. The name of the seller;

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

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

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

13 5. The amount of tax due;

14 5-5. The signature of the taxpayer; and

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

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

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

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

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

25 Any taxpayer not required to make payments by electronic
26 funds transfer may make payments by electronic funds transfer

1 with the permission of the Department.

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

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

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

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

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

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

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

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

1 Any serviceman filing a return hereunder shall also include
2 the total tax upon the selling price of tangible personal
3 property purchased for use by him as an incident to a sale of
4 service, and such serviceman shall remit the amount of such tax
5 to the Department when filing such return.

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

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

17 Beginning January 1, 1990, each month the Department shall
18 pay into the State and Local Tax Reform Fund, a special fund in
19 the State Treasury, the net revenue realized for the preceding
20 month from the 1% tax imposed under this Act.

21 Beginning January 1, 1990, each month the Department shall
22 pay into the State and Local Sales Tax Reform Fund 20% of the
23 net revenue realized for the preceding month from the 6.25%
24 general rate on transfers of tangible personal property, other
25 than tangible personal property which is purchased outside
26 Illinois at retail from a retailer and which is titled or

1 registered by an agency of this State's government.

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

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

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

1 made pursuant to this paragraph.

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

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

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

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

20 Subject to payment of amounts into the Build Illinois Fund
21 as provided in the preceding paragraph or in any amendment
22 thereto hereafter enacted, the following specified monthly
23 installment of the amount requested in the certificate of the
24 Chairman of the Metropolitan Pier and Exposition Authority
25 provided under Section 8.25f of the State Finance Act, but not
26 in excess of the sums designated as "Total Deposit", shall be

1 deposited in the aggregate from collections under Section 9 of
2 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
3 9 of the Service Occupation Tax Act, and Section 3 of the
4 Retailers' Occupation Tax Act into the McCormick Place
5 Expansion Project Fund in the specified fiscal years.

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

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

22 and
23 each fiscal year
24 thereafter that bonds
25 are outstanding under
26 Section 13.2 of the

1 Metropolitan Pier and
2 Exposition Authority Act,
3 but not after fiscal year 2060.

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

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

25 Subject to payment of amounts into the Build Illinois Fund
26 and the McCormick Place Expansion Project Fund pursuant to the

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

12 Subject to payment of amounts into the Build Illinois Fund,
13 the McCormick Place Expansion Project Fund, the Illinois Tax
14 Increment Fund, and the Energy Infrastructure Fund pursuant to
15 the preceding paragraphs or in any amendments to this Section
16 hereafter enacted, beginning on the first day of the first
17 calendar month to occur on or after August 26, 2014 (the
18 effective date of Public Act 98-1098), each month, from the
19 collections made under Section 9 of the Use Tax Act, Section 9
20 of the Service Use Tax Act, Section 9 of the Service Occupation
21 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,
22 the Department shall pay into the Tax Compliance and
23 Administration Fund, to be used, subject to appropriation, to
24 fund additional auditors and compliance personnel at the
25 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
26 the cash receipts collected during the preceding fiscal year by

1 the Audit Bureau of the Department under the Use Tax Act, the
2 Service Use Tax Act, the Service Occupation Tax Act, the
3 Retailers' Occupation Tax Act, and associated local occupation
4 and use taxes administered by the Department.

5 Subject to payments of amounts into the Build Illinois
6 Fund, the McCormick Place Expansion Project Fund, the Illinois
7 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax
8 Compliance and Administration Fund as provided in this Section,
9 beginning on July 1, 2018 the Department shall pay each month
10 into the Downstate Public Transportation Fund the moneys
11 required to be so paid under Section 2-3 of the Downstate
12 Public Transportation Act.

13 Beginning July 1, 2021 and until July 1, 2022, subject to
14 the payment of amounts into the State and Local Sales Tax
15 Reform Fund, the Build Illinois Fund, the McCormick Place
16 Expansion Project Fund, the Illinois Tax Increment Fund, the
17 Energy Infrastructure Fund, and the Tax Compliance and
18 Administration Fund as provided in this Section, the Department
19 shall pay each month into the Road Fund the amount estimated to
20 represent 16% of the net revenue realized from the taxes
21 imposed on motor fuel and gasohol. Beginning July 1, 2022 and
22 until July 1, 2023, subject to the payment of amounts into the
23 State and Local Sales Tax Reform Fund, the Build Illinois Fund,
24 the McCormick Place Expansion Project Fund, the Illinois Tax
25 Increment Fund, the Energy Infrastructure Fund, and the Tax
26 Compliance and Administration Fund as provided in this Section,

1 the Department shall pay each month into the Road Fund the
2 amount estimated to represent 32% of the net revenue realized
3 from the taxes imposed on motor fuel and gasohol. Beginning
4 July 1, 2023 and until July 1, 2024, subject to the payment of
5 amounts into the State and Local Sales Tax Reform Fund, the
6 Build Illinois Fund, the McCormick Place Expansion Project
7 Fund, the Illinois Tax Increment Fund, the Energy
8 Infrastructure Fund, and the Tax Compliance and Administration
9 Fund as provided in this Section, the Department shall pay each
10 month into the Road Fund the amount estimated to represent 48%
11 of the net revenue realized from the taxes imposed on motor
12 fuel and gasohol. Beginning July 1, 2024 and until July 1,
13 2025, subject to the payment of amounts into the State and
14 Local Sales Tax Reform Fund, the Build Illinois Fund, the
15 McCormick Place Expansion Project Fund, the Illinois Tax
16 Increment Fund, the Energy Infrastructure Fund, and the Tax
17 Compliance and Administration Fund as provided in this Section,
18 the Department shall pay each month into the Road Fund the
19 amount estimated to represent 64% of the net revenue realized
20 from the taxes imposed on motor fuel and gasohol. Beginning on
21 July 1, 2025, subject to the payment of amounts into the State
22 and Local Sales Tax Reform Fund, the Build Illinois Fund, the
23 McCormick Place Expansion Project Fund, the Illinois Tax
24 Increment Fund, the Energy Infrastructure Fund, and the Tax
25 Compliance and Administration Fund as provided in this Section,
26 the Department shall pay each month into the Road Fund the

1 amount estimated to represent 80% of the net revenue realized
2 from the taxes imposed on motor fuel and gasohol. As used in
3 this paragraph "motor fuel" has the meaning given to that term
4 in Section 1.1 of the Motor Fuel Tax Act, and "gasohol" has the
5 meaning given to that term in Section 3-40 of the Use Tax Act.

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

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

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

24 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
25 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff.
26 8-14-18; 100-1171, eff. 1-4-19.)

1 Section 15-20. The Service Occupation Tax Act is amended by
2 changing Section 9 as follows:

3 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

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

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

1 each tax return period, only the tax applicable to the part of
2 the selling price actually received during such tax return
3 period.

4 Except as provided hereinafter in this Section, on or
5 before the twentieth day of each calendar month, such
6 serviceman shall file a return for the preceding calendar month
7 in accordance with reasonable rules and regulations to be
8 promulgated by the Department of Revenue. Such return shall be
9 filed on a form prescribed by the Department and shall contain
10 such information as the Department may reasonably require. On
11 and after January 1, 2018, with respect to servicemen whose
12 annual gross receipts average \$20,000 or more, all returns
13 required to be filed pursuant to this Act shall be filed
14 electronically. Servicemen who demonstrate that they do not
15 have access to the Internet or demonstrate hardship in filing
16 electronically may petition the Department to waive the
17 electronic filing requirement.

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

- 25 1. The name of the seller;
- 26 2. The address of the principal place of business from

1 which he engages in business as a serviceman in this State;

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

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

8 5. The amount of tax due;

9 5-5. The signature of the taxpayer; and

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

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

16 Prior to October 1, 2003, and on and after September 1,
17 2004 a serviceman may accept a Manufacturer's Purchase Credit
18 certification from a purchaser in satisfaction of Service Use
19 Tax as provided in Section 3-70 of the Service Use Tax Act if
20 the purchaser provides the appropriate documentation as
21 required by Section 3-70 of the Service Use Tax Act. A
22 Manufacturer's Purchase Credit certification, accepted prior
23 to October 1, 2003 or on or after September 1, 2004 by a
24 serviceman as provided in Section 3-70 of the Service Use Tax
25 Act, may be used by that serviceman to satisfy Service
26 Occupation Tax liability in the amount claimed in the

1 certification, not to exceed 6.25% of the receipts subject to
2 tax from a qualifying purchase. A Manufacturer's Purchase
3 Credit reported on any original or amended return filed under
4 this Act after October 20, 2003 for reporting periods prior to
5 September 1, 2004 shall be disallowed. Manufacturer's Purchase
6 Credit reported on annual returns due on or after January 1,
7 2005 will be disallowed for periods prior to September 1, 2004.
8 No Manufacturer's Purchase Credit may be used after September
9 30, 2003 through August 31, 2004 to satisfy any tax liability
10 imposed under this Act, including any audit liability.

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

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

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

1 returns.

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

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

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

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

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

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

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

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

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

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

21 Where the serviceman has more than one business registered
22 with the Department under separate registrations hereunder,
23 such serviceman shall file separate returns for each registered
24 business.

25 Beginning January 1, 1990, each month the Department shall
26 pay into the Local Government Tax Fund the revenue realized for

1 the preceding month from the 1% tax imposed under this Act.

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

6 Beginning August 1, 2000, each month the Department shall
7 pay into the County and Mass Transit District Fund 20% of the
8 net revenue realized for the preceding month from the 1.25%
9 rate on the selling price of motor fuel and gasohol.

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

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

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

25 Beginning July 1, 2013, each month the Department shall pay
26 into the Underground Storage Tank Fund from the proceeds

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

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

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

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

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

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

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

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

1	2000	75,000,000
2	2001	80,000,000
3	2002	93,000,000
4	2003	99,000,000
5	2004	103,000,000
6	2005	108,000,000
7	2006	113,000,000
8	2007	119,000,000
9	2008	126,000,000
10	2009	132,000,000
11	2010	139,000,000
12	2011	146,000,000
13	2012	153,000,000
14	2013	161,000,000
15	2014	170,000,000
16	2015	179,000,000
17	2016	189,000,000
18	2017	199,000,000
19	2018	210,000,000
20	2019	221,000,000
21	2020	233,000,000
22	2021	246,000,000
23	2022	260,000,000
24	2023	275,000,000
25	2024	275,000,000
26	2025	275,000,000

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

8 and

9 each fiscal year

10 thereafter that bonds

11 are outstanding under

12 Section 13.2 of the

13 Metropolitan Pier and

14 Exposition Authority Act,

15 but not after fiscal year 2060.

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

1 not in excess of the amount specified above as "Total Deposit",
2 has been deposited.

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

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

24 Subject to payment of amounts into the Build Illinois Fund,
25 the McCormick Place Expansion Project Fund, the Illinois Tax
26 Increment Fund, and the Energy Infrastructure Fund pursuant to

1 the preceding paragraphs or in any amendments to this Section
2 hereafter enacted, beginning on the first day of the first
3 calendar month to occur on or after August 26, 2014 (the
4 effective date of Public Act 98-1098), each month, from the
5 collections made under Section 9 of the Use Tax Act, Section 9
6 of the Service Use Tax Act, Section 9 of the Service Occupation
7 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,
8 the Department shall pay into the Tax Compliance and
9 Administration Fund, to be used, subject to appropriation, to
10 fund additional auditors and compliance personnel at the
11 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
12 the cash receipts collected during the preceding fiscal year by
13 the Audit Bureau of the Department under the Use Tax Act, the
14 Service Use Tax Act, the Service Occupation Tax Act, the
15 Retailers' Occupation Tax Act, and associated local occupation
16 and use taxes administered by the Department.

17 Subject to payments of amounts into the Build Illinois
18 Fund, the McCormick Place Expansion Project Fund, the Illinois
19 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax
20 Compliance and Administration Fund as provided in this Section,
21 beginning on July 1, 2018 the Department shall pay each month
22 into the Downstate Public Transportation Fund the moneys
23 required to be so paid under Section 2-3 of the Downstate
24 Public Transportation Act.

25 Beginning July 1, 2021 and until July 1, 2022, subject to
26 the payment of amounts into the County and Mass Transit

1 District Fund, the Local Government Tax Fund, the Build
2 Illinois Fund, the McCormick Place Expansion Project Fund, the
3 Illinois Tax Increment Fund, the Energy Infrastructure Fund,
4 and the Tax Compliance and Administration Fund as provided in
5 this Section, the Department shall pay each month into the Road
6 Fund the amount estimated to represent 16% of the net revenue
7 realized from the taxes imposed on motor fuel and gasohol.
8 Beginning July 1, 2022 and until July 1, 2023, subject to the
9 payment of amounts into the County and Mass Transit District
10 Fund, the Local Government Tax Fund, the Build Illinois Fund,
11 the McCormick Place Expansion Project Fund, the Illinois Tax
12 Increment Fund, the Energy Infrastructure Fund, and the Tax
13 Compliance and Administration Fund as provided in this Section,
14 the Department shall pay each month into the Road Fund the
15 amount estimated to represent 32% of the net revenue realized
16 from the taxes imposed on motor fuel and gasohol. Beginning
17 July 1, 2023 and until July 1, 2024, subject to the payment of
18 amounts into the County and Mass Transit District Fund, the
19 Local Government Tax Fund, the Build Illinois Fund, the
20 McCormick Place Expansion Project Fund, the Illinois Tax
21 Increment Fund, the Energy Infrastructure Fund, and the Tax
22 Compliance and Administration Fund as provided in this Section,
23 the Department shall pay each month into the Road Fund the
24 amount estimated to represent 48% of the net revenue realized
25 from the taxes imposed on motor fuel and gasohol. Beginning
26 July 1, 2024 and until July 1, 2025, subject to the payment of

1 amounts into the County and Mass Transit District Fund, the
2 Local Government Tax Fund, the Build Illinois Fund, the
3 McCormick Place Expansion Project Fund, the Illinois Tax
4 Increment Fund, the Energy Infrastructure Fund, and the Tax
5 Compliance and Administration Fund as provided in this Section,
6 the Department shall pay each month into the Road Fund the
7 amount estimated to represent 64% of the net revenue realized
8 from the taxes imposed on motor fuel and gasohol. Beginning on
9 July 1, 2025, subject to the payment of amounts into the County
10 and Mass Transit District Fund, the Local Government Tax Fund,
11 the Build Illinois Fund, the McCormick Place Expansion Project
12 Fund, the Illinois Tax Increment Fund, the Energy
13 Infrastructure Fund, and the Tax Compliance and Administration
14 Fund as provided in this Section, the Department shall pay each
15 month into the Road Fund the amount estimated to represent 80%
16 of the net revenue realized from the taxes imposed on motor
17 fuel and gasohol. As used in this paragraph "motor fuel" has
18 the meaning given to that term in Section 1.1 of the Motor Fuel
19 Tax Act, and "gasohol" has the meaning given to that term in
20 Section 3-40 of the Use Tax Act.

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

1 Act.

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

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

1 as follows:

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

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

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

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

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

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

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

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

17 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
18 100-303, eff. 8-24-17; 100-363, eff. 7-1-18; 100-863, eff.
19 8-14-18; 100-1171, eff. 1-4-19.)

20 Section 15-25. The Retailers' Occupation Tax Act is amended
21 by changing Section 3 as follows:

22 (35 ILCS 120/3) (from Ch. 120, par. 442)

23 Sec. 3. Except as provided in this Section, on or before
24 the twentieth day of each calendar month, every person engaged

1 in the business of selling tangible personal property at retail
2 in this State during the preceding calendar month shall file a
3 return with the Department, stating:

4 1. The name of the seller;

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 selling
9 tangible personal property at retail in this State;

10 3. Total amount of receipts received by him during the
11 preceding calendar month or quarter, as the case may be,
12 from sales of tangible personal property, and from services
13 furnished, by him during such preceding calendar month or
14 quarter;

15 4. Total amount received by him during the preceding
16 calendar month or quarter on charge and time sales of
17 tangible personal property, and from services furnished,
18 by him prior to the month or quarter for which the return
19 is filed;

20 5. Deductions allowed by law;

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

24 7. The amount of credit provided in Section 2d of this
25 Act;

26 8. The amount of tax due;

1 9. The signature of the taxpayer; and

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

4 On and after January 1, 2018, except for returns for motor
5 vehicles, watercraft, aircraft, and trailers that are required
6 to be registered with an agency of this State, with respect to
7 retailers whose annual gross receipts average \$20,000 or more,
8 all returns required to be filed pursuant to this Act shall be
9 filed electronically. Retailers who demonstrate that they do
10 not have access to the Internet or demonstrate hardship in
11 filing electronically may petition the Department to waive the
12 electronic filing requirement.

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

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

20 Prior to October 1, 2003, and on and after September 1,
21 2004 a retailer may accept a Manufacturer's Purchase Credit
22 certification from a purchaser in satisfaction of Use Tax as
23 provided in Section 3-85 of the Use Tax Act if the purchaser
24 provides the appropriate documentation as required by Section
25 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
26 certification, accepted by a retailer prior to October 1, 2003

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

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

22 1. The name of the seller;

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

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

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

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

7 5. The amount of tax due; and

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

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

24 Beginning on October 1, 2003, every distributor, importing
25 distributor, and manufacturer of alcoholic liquor as defined in
26 the Liquor Control Act of 1934, shall file a statement with the

1 Department of Revenue, no later than the 10th day of the month
2 for the preceding month during which transactions occurred, by
3 electronic means, showing the total amount of gross receipts
4 from the sale of alcoholic liquor sold or distributed during
5 the preceding month to purchasers; identifying the purchaser to
6 whom it was sold or distributed; the purchaser's tax
7 registration number; and such other information reasonably
8 required by the Department. A distributor, importing
9 distributor, or manufacturer of alcoholic liquor must
10 personally deliver, mail, or provide by electronic means to
11 each retailer listed on the monthly statement a report
12 containing a cumulative total of that distributor's, importing
13 distributor's, or manufacturer's total sales of alcoholic
14 liquor to that retailer no later than the 10th day of the month
15 for the preceding month during which the transaction occurred.
16 The distributor, importing distributor, or manufacturer shall
17 notify the retailer as to the method by which the distributor,
18 importing distributor, or manufacturer will provide the sales
19 information. If the retailer is unable to receive the sales
20 information by electronic means, the distributor, importing
21 distributor, or manufacturer shall furnish the sales
22 information by personal delivery or by mail. For purposes of
23 this paragraph, the term "electronic means" includes, but is
24 not limited to, the use of a secure Internet website, e-mail,
25 or facsimile.

26 If a total amount of less than \$1 is payable, refundable or

1 creditable, such amount shall be disregarded if it is less than
2 50 cents and shall be increased to \$1 if it is 50 cents or more.

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

1 funds transfer.

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

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

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

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

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

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

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

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

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

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

25 Where the same person has more than one business registered
26 with the Department under separate registrations under this

1 Act, such person may 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 business.

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

1 In addition, with respect to motor vehicles, watercraft,
2 aircraft, and trailers that are required to be registered with
3 an agency of this State, every person who is engaged in the
4 business of leasing or renting such items and who, in
5 connection with such business, sells any such item to a
6 retailer for the purpose of resale is, notwithstanding any
7 other provision of this Section to the contrary, authorized to
8 meet the return-filing requirement of this Act by reporting the
9 transfer of all the aircraft, watercraft, motor vehicles, or
10 trailers transferred for resale during a month to the
11 Department on the same uniform invoice-transaction reporting
12 return form on or before the 20th of the month following the
13 month in which the transfer takes place. Notwithstanding any
14 other provision of this Act to the contrary, all returns filed
15 under this paragraph must be filed by electronic means in the
16 manner and form as required by the Department.

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

25 The transaction reporting return, in the case of motor
26 vehicles or trailers that are required to be registered with an

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

20 The transaction reporting return in the case of watercraft
21 or aircraft must show the name and address of the seller; the
22 name and address of the purchaser; the amount of the selling
23 price including the amount allowed by the retailer for
24 traded-in property, if any; the amount allowed by the retailer
25 for the traded-in tangible personal property, if any, to the
26 extent to which Section 1 of this Act allows an exemption for

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

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

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

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

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

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

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

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

17 Where the seller is a corporation, the return filed on
18 behalf of such corporation shall be signed by the president,
19 vice-president, secretary or treasurer or by the properly
20 accredited agent of such corporation.

21 Where the seller is a limited liability company, the return
22 filed on behalf of the limited liability company shall be
23 signed by a manager, member, or properly accredited agent of
24 the limited liability company.

25 Except as provided in this Section, the retailer filing the
26 return under this Section shall, at the time of filing such

1 return, pay to the Department the amount of tax imposed by this
2 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
3 on and after January 1, 1990, or \$5 per calendar year,
4 whichever is greater, which is allowed to reimburse the
5 retailer for the expenses incurred in keeping records,
6 preparing and filing returns, remitting the tax and supplying
7 data to the Department on request. Any prepayment made pursuant
8 to Section 2d of this Act shall be included in the amount on
9 which such 2.1% or 1.75% discount is computed. In the case of
10 retailers who report and pay the tax on a transaction by
11 transaction basis, as provided in this Section, such discount
12 shall be taken with each such tax remittance instead of when
13 such retailer files his periodic return. The discount allowed
14 under this Section is allowed only for returns that are filed
15 in the manner required by this Act. The Department may disallow
16 the discount for retailers whose certificate of registration is
17 revoked at the time the return is filed, but only if the
18 Department's decision to revoke the certificate of
19 registration has become final.

20 Before October 1, 2000, if the taxpayer's average monthly
21 tax liability to the Department under this Act, the Use Tax
22 Act, the Service Occupation Tax Act, and the Service Use Tax
23 Act, excluding any liability for prepaid sales tax to be
24 remitted in accordance with Section 2d of this Act, was \$10,000
25 or more during the preceding 4 complete calendar quarters, he
26 shall file a return with the Department each month by the 20th

1 day of the month next following the month during which such tax
2 liability is incurred and shall make payments to the Department
3 on or before the 7th, 15th, 22nd and last day of the month
4 during which such liability is incurred. On and after October
5 1, 2000, if the taxpayer's average monthly tax liability to the
6 Department under this Act, the Use Tax Act, the Service
7 Occupation Tax Act, and the Service Use Tax Act, excluding any
8 liability for prepaid sales tax to be remitted in accordance
9 with Section 2d of this Act, was \$20,000 or more during the
10 preceding 4 complete calendar quarters, he shall file a return
11 with the Department each month by the 20th day of the month
12 next following the month during which such tax liability is
13 incurred and shall make payment to the Department on or before
14 the 7th, 15th, 22nd and last day of the month during which such
15 liability is incurred. If the month during which such tax
16 liability is incurred began prior to January 1, 1985, each
17 payment shall be in an amount equal to 1/4 of the taxpayer's
18 actual liability for the month or an amount set by the
19 Department not to exceed 1/4 of the average monthly liability
20 of the taxpayer to the Department for the preceding 4 complete
21 calendar quarters (excluding the month of highest liability and
22 the month of lowest liability in such 4 quarter period). If the
23 month during which such tax liability is incurred begins on or
24 after January 1, 1985 and prior to January 1, 1987, each
25 payment shall be in an amount equal to 22.5% of the taxpayer's
26 actual liability for the month or 27.5% of the taxpayer's

1 liability for the same calendar month of the preceding year. If
2 the month during which such tax liability is incurred begins on
3 or after January 1, 1987 and prior to January 1, 1988, each
4 payment shall be in an amount equal to 22.5% of the taxpayer's
5 actual liability for the month or 26.25% of the taxpayer's
6 liability for the same calendar month of the preceding year. If
7 the month during which such tax liability is incurred begins on
8 or after January 1, 1988, and prior to January 1, 1989, or
9 begins on or after January 1, 1996, each payment shall be in an
10 amount equal to 22.5% of the taxpayer's actual liability for
11 the month or 25% of the taxpayer's liability for the same
12 calendar month of the preceding year. If the month during which
13 such tax liability is incurred begins on or after January 1,
14 1989, and prior to January 1, 1996, each payment shall be in an
15 amount equal to 22.5% of the taxpayer's actual liability for
16 the month or 25% of the taxpayer's liability for the same
17 calendar month of the preceding year or 100% of the taxpayer's
18 actual liability for the quarter monthly reporting period. The
19 amount of such quarter monthly payments shall be credited
20 against the final tax liability of the taxpayer's return for
21 that month. Before October 1, 2000, once applicable, the
22 requirement of the making of quarter monthly payments to the
23 Department by taxpayers having an average monthly tax liability
24 of \$10,000 or more as determined in the manner provided above
25 shall continue until such taxpayer's average monthly liability
26 to the Department during the preceding 4 complete calendar

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

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

17 The provisions of this paragraph apply before October 1,
18 2001. Without regard to whether a taxpayer is required to make
19 quarter monthly payments as specified above, any taxpayer who
20 is required by Section 2d of this Act to collect and remit
21 prepaid taxes and has collected prepaid taxes which average in
22 excess of \$25,000 per month during the preceding 2 complete
23 calendar quarters, shall file a return with the Department as
24 required by Section 2f and shall make payments to the
25 Department on or before the 7th, 15th, 22nd and last day of the
26 month during which such liability is incurred. If the month

1 during which such tax liability is incurred began prior to
2 September 1, 1985 (the effective date of Public Act 84-221),
3 each payment shall be in an amount not less than 22.5% of the
4 taxpayer's actual liability under Section 2d. If the month
5 during which such tax liability is incurred begins on or after
6 January 1, 1986, each payment shall be in an amount equal to
7 22.5% of the taxpayer's actual liability for the month or 27.5%
8 of the taxpayer's liability for the same calendar month of the
9 preceding calendar year. If the month during which such tax
10 liability is incurred begins on or after January 1, 1987, each
11 payment shall be in an amount equal to 22.5% of the taxpayer's
12 actual liability for the month or 26.25% of the taxpayer's
13 liability for the same calendar month of the preceding year.
14 The amount of such quarter monthly payments shall be credited
15 against the final tax liability of the taxpayer's return for
16 that month filed under this Section or Section 2f, as the case
17 may be. Once applicable, the requirement of the making of
18 quarter monthly payments to the Department pursuant to this
19 paragraph shall continue until such taxpayer's average monthly
20 prepaid tax collections during the preceding 2 complete
21 calendar quarters is \$25,000 or less. If any such quarter
22 monthly payment is not paid at the time or in the amount
23 required, the taxpayer shall be liable for penalties and
24 interest on such difference, except insofar as the taxpayer has
25 previously made payments for that month in excess of the
26 minimum payments previously due.

1 The provisions of this paragraph apply on and after October
2 1, 2001. Without regard to whether a taxpayer is required to
3 make quarter monthly payments as specified above, any taxpayer
4 who is required by Section 2d of this Act to collect and remit
5 prepaid taxes and has collected prepaid taxes that average in
6 excess of \$20,000 per month during the preceding 4 complete
7 calendar quarters shall file a return with the Department as
8 required by Section 2f and shall make payments to the
9 Department on or before the 7th, 15th, 22nd and last day of the
10 month during which the liability is incurred. Each payment
11 shall be in an amount equal to 22.5% of the taxpayer's actual
12 liability for the month or 25% of the taxpayer's liability for
13 the same calendar month of the preceding year. The amount of
14 the quarter monthly payments shall be credited against the
15 final tax liability of the taxpayer's return for that month
16 filed under this Section or Section 2f, as the case may be.
17 Once applicable, the requirement of the making of quarter
18 monthly payments to the Department pursuant to this paragraph
19 shall continue until the taxpayer's average monthly prepaid tax
20 collections during the preceding 4 complete calendar quarters
21 (excluding the month of highest liability and the month of
22 lowest liability) is less than \$19,000 or until such taxpayer's
23 average monthly liability to the Department as computed for
24 each calendar quarter of the 4 preceding complete calendar
25 quarters is less than \$20,000. If any such quarter monthly
26 payment is not paid at the time or in the amount required, the

1 taxpayer shall be liable for penalties and interest on such
2 difference, except insofar as the taxpayer has previously made
3 payments for that month in excess of the minimum payments
4 previously due.

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

1 If a retailer of motor fuel is entitled to a credit under
2 Section 2d of this Act which exceeds the taxpayer's liability
3 to the Department under this Act for the month which the
4 taxpayer is filing a return, the Department shall issue the
5 taxpayer a credit memorandum for the excess.

6 Beginning January 1, 1990, each month the Department shall
7 pay into the Local Government Tax Fund, a special fund in the
8 State treasury which is hereby created, the net revenue
9 realized for the preceding month from the 1% tax imposed under
10 this Act.

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

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

24 Beginning January 1, 1990, each month the Department shall
25 pay into the Local Government Tax Fund 16% of the net revenue
26 realized for the preceding month from the 6.25% general rate on

1 the selling price of tangible personal property.

2 Beginning August 1, 2000, each month the Department shall
3 pay into the Local Government Tax Fund 80% of the net revenue
4 realized for the preceding month from the 1.25% rate on the
5 selling price of motor fuel and gasohol. Beginning September 1,
6 2010, each month the Department shall pay into the Local
7 Government Tax Fund 80% of the net revenue realized for the
8 preceding month from the 1.25% rate on the selling price of
9 sales tax holiday items.

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

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

25 Beginning July 1, 2013, each month the Department shall pay
26 into the Underground Storage Tank Fund from the proceeds

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

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

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

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

13	Fiscal Year	Annual Specified Amount
14	1986	\$54,800,000
15	1987	\$76,650,000
16	1988	\$80,480,000
17	1989	\$88,510,000
18	1990	\$115,330,000
19	1991	\$145,470,000
20	1992	\$182,730,000
21	1993	\$206,520,000;

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

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

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

19 Subject to payment of amounts into the Build Illinois Fund
20 as provided in the preceding paragraph or in any amendment
21 thereto hereafter enacted, the following specified monthly
22 installment of the amount requested in the certificate of the
23 Chairman of the Metropolitan Pier and Exposition Authority
24 provided under Section 8.25f of the State Finance Act, but not
25 in excess of sums designated as "Total Deposit", shall be
26 deposited in the aggregate from collections under Section 9 of

1 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
2 9 of the Service Occupation Tax Act, and Section 3 of the
3 Retailers' Occupation Tax Act into the McCormick Place
4 Expansion Project Fund in the specified fiscal years.

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

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

21 and
22 each fiscal year
23 thereafter that bonds
24 are outstanding under
25 Section 13.2 of the
26 Metropolitan Pier and

1 Exposition Authority Act,
2 but not after fiscal year 2060.

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

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

24 Subject to payment of amounts into the Build Illinois Fund
25 and the McCormick Place Expansion Project Fund pursuant to the
26 preceding paragraphs or in any amendments thereto hereafter

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

11 Subject to payment of amounts into the Build Illinois Fund,
12 the McCormick Place Expansion Project Fund, the Illinois Tax
13 Increment Fund, and the Energy Infrastructure Fund pursuant to
14 the preceding paragraphs or in any amendments to this Section
15 hereafter enacted, beginning on the first day of the first
16 calendar month to occur on or after August 26, 2014 (the
17 effective date of Public Act 98-1098), each month, from the
18 collections made under Section 9 of the Use Tax Act, Section 9
19 of the Service Use Tax Act, Section 9 of the Service Occupation
20 Tax Act, and Section 3 of the Retailers' Occupation Tax Act,
21 the Department shall pay into the Tax Compliance and
22 Administration Fund, to be used, subject to appropriation, to
23 fund additional auditors and compliance personnel at the
24 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
25 the cash receipts collected during the preceding fiscal year by
26 the Audit Bureau of the Department under the Use Tax Act, the

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

4 Subject to payments of amounts into the Build Illinois
5 Fund, the McCormick Place Expansion Project Fund, the Illinois
6 Tax Increment Fund, the Energy Infrastructure Fund, and the Tax
7 Compliance and Administration Fund as provided in this Section,
8 beginning on July 1, 2018 the Department shall pay each month
9 into the Downstate Public Transportation Fund the moneys
10 required to be so paid under Section 2-3 of the Downstate
11 Public Transportation Act.

12 Beginning July 1, 2021 and until July 1, 2022, subject to
13 the payment of amounts into the County and Mass Transit
14 District Fund, the Local Government Tax Fund, the Build
15 Illinois Fund, the McCormick Place Expansion Project Fund, the
16 Illinois Tax Increment Fund, the Energy Infrastructure Fund,
17 and the Tax Compliance and Administration Fund as provided in
18 this Section, the Department shall pay each month into the Road
19 Fund the amount estimated to represent 16% of the net revenue
20 realized from the taxes imposed on motor fuel and gasohol.
21 Beginning July 1, 2022 and until July 1, 2023, subject to the
22 payment of amounts into the County and Mass Transit District
23 Fund, the Local Government Tax Fund, the Build Illinois Fund,
24 the McCormick Place Expansion Project Fund, the Illinois Tax
25 Increment Fund, the Energy Infrastructure Fund, and the Tax
26 Compliance and Administration Fund as provided in this Section,

1 the Department shall pay each month into the Road Fund the
2 amount estimated to represent 32% of the net revenue realized
3 from the taxes imposed on motor fuel and gasohol. Beginning
4 July 1, 2023 and until July 1, 2024, subject to the payment of
5 amounts into the County and Mass Transit District Fund, the
6 Local Government Tax Fund, the Build Illinois Fund, the
7 McCormick Place Expansion Project Fund, the Illinois Tax
8 Increment Fund, the Energy Infrastructure Fund, and the Tax
9 Compliance and Administration Fund as provided in this Section,
10 the Department shall pay each month into the Road Fund the
11 amount estimated to represent 48% of the net revenue realized
12 from the taxes imposed on motor fuel and gasohol. Beginning
13 July 1, 2024 and until July 1, 2025, subject to the payment of
14 amounts into the County and Mass Transit District Fund, the
15 Local Government Tax Fund, the Build Illinois Fund, the
16 McCormick Place Expansion Project Fund, the Illinois Tax
17 Increment Fund, the Energy Infrastructure Fund, and the Tax
18 Compliance and Administration Fund as provided in this Section,
19 the Department shall pay each month into the Road Fund the
20 amount estimated to represent 64% of the net revenue realized
21 from the taxes imposed on motor fuel and gasohol. Beginning on
22 July 1, 2025, subject to the payment of amounts into the County
23 and Mass Transit District Fund, the Local Government Tax Fund,
24 the Build Illinois Fund, the McCormick Place Expansion Project
25 Fund, the Illinois Tax Increment Fund, the Energy
26 Infrastructure Fund, and the Tax Compliance and Administration

1 Fund as provided in this Section, the Department shall pay each
2 month into the Road Fund the amount estimated to represent 80%
3 of the net revenue realized from the taxes imposed on motor
4 fuel and gasohol. As used in this paragraph "motor fuel" has
5 the meaning given to that term in Section 1.1 of the Motor Fuel
6 Tax Act, and "gasohol" has the meaning given to that term in
7 Section 3-40 of the Use Tax Act.

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

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

1 Department shall also disclose the cost of goods sold by the
2 retailer during the year covered by such return, opening and
3 closing inventories of such goods for such year, costs of goods
4 used from stock or taken from stock and given away by the
5 retailer during such year, payroll information of the
6 retailer's business during such year 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 returns filed by such retailer as provided for in
10 this Section.

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

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

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

24 The chief executive officer, proprietor, owner or highest
25 ranking manager shall sign the annual return to certify the
26 accuracy of the information contained therein. Any person who

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

6 The provisions of this Section concerning the filing of an
7 annual information return do not apply to a retailer who is not
8 required to file an income tax return with the United States
9 Government.

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

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

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

1 objection to the Department to this arrangement.

2 Any person who promotes, organizes, provides retail
3 selling space for concessionaires or other types of sellers at
4 the Illinois State Fair, DuQuoin State Fair, county fairs,
5 local fairs, art shows, flea markets and similar exhibitions or
6 events, including any transient merchant as defined by Section
7 2 of the Transient Merchant Act of 1987, is required to file a
8 report with the Department providing the name of the merchant's
9 business, the name of the person or persons engaged in
10 merchant's business, the permanent address and Illinois
11 Retailers Occupation Tax Registration Number of the merchant,
12 the dates and location of the event and other reasonable
13 information that the Department may require. The report must be
14 filed not later than the 20th day of the month next following
15 the month during which the event with retail sales was held.
16 Any person who fails to file a report required by this Section
17 commits a business offense and is subject to a fine not to
18 exceed \$250.

19 Any person engaged in the business of selling tangible
20 personal property at retail as a concessionaire or other type
21 of seller at the Illinois State Fair, county fairs, art shows,
22 flea markets and similar exhibitions or events, or any
23 transient merchants, as defined by Section 2 of the Transient
24 Merchant Act of 1987, may be required to make a daily report of
25 the amount of such sales to the Department and to make a daily
26 payment of the full amount of tax due. The Department shall

1 impose this requirement when it finds that there is a
2 significant risk of loss of revenue to the State at such an
3 exhibition or event. Such a finding shall be based on evidence
4 that a substantial number of concessionaires or other sellers
5 who are not residents of Illinois will be engaging in the
6 business of selling tangible personal property at retail at the
7 exhibition or event, or other evidence of a significant risk of
8 loss of revenue to the State. The Department shall notify
9 concessionaires and other sellers affected by the imposition of
10 this requirement. In the absence of notification by the
11 Department, the concessionaires and other sellers shall file
12 their returns as otherwise required in this Section.

13 (Source: P.A. 99-352, eff. 8-12-15; 99-858, eff. 8-19-16;
14 99-933, eff. 1-27-17; 100-303, eff. 8-24-17; 100-363, eff.
15 7-1-18; 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19.)

16 Section 15-30. The Motor Fuel Tax Law is amended by
17 changing Sections 2 and 8 and by adding Section 8b as follows:

18 (35 ILCS 505/2) (from Ch. 120, par. 418)

19 Sec. 2. A tax is imposed on the privilege of operating
20 motor vehicles upon the public highways and recreational-type
21 watercraft upon the waters of this State.

22 (a) Prior to August 1, 1989, the tax is imposed at the rate
23 of 13 cents per gallon on all motor fuel used in motor vehicles
24 operating on the public highways and recreational type

1 watercraft operating upon the waters of this State. Beginning
2 on August 1, 1989 and until January 1, 1990, the rate of the
3 tax imposed in this paragraph shall be 16 cents per gallon.
4 Beginning January 1, 1990 and until July 1, 2019, the rate of
5 tax imposed in this paragraph, including the tax on compressed
6 natural gas, shall be 19 cents per gallon. Beginning July 1,
7 2019, the rate of tax imposed in this paragraph shall be 38
8 cents per gallon and increased on July 1 of each subsequent
9 year by an amount equal to the percentage increase, if any, in
10 the Consumer Price Index for All Urban Consumers for all items
11 published by the United States Department of Labor for the 12
12 months ending in March of each year.

13 (b) The tax on the privilege of operating motor vehicles
14 which use diesel fuel, liquefied natural gas, or propane shall
15 be the rate according to paragraph (a) plus an additional 2 1/2
16 cents per gallon. Beginning July 1, 2019, the rate of tax
17 imposed in this paragraph shall be 7.5 cents per gallon.

18 "Diesel fuel" is defined as any product intended for use or
19 offered for sale as a fuel for engines in which the fuel is
20 injected into the combustion chamber and ignited by pressure
21 without electric spark.

22 (c) A tax is imposed upon the privilege of engaging in the
23 business of selling motor fuel as a retailer or reseller on all
24 motor fuel used in motor vehicles operating on the public
25 highways and recreational type watercraft operating upon the
26 waters of this State: (1) at the rate of 3 cents per gallon on

1 motor fuel owned or possessed by such retailer or reseller at
2 12:01 a.m. on August 1, 1989; and (2) at the rate of 3 cents per
3 gallon on motor fuel owned or possessed by such retailer or
4 reseller at 12:01 A.M. on January 1, 1990.

5 Retailers and resellers who are subject to this additional
6 tax shall be required to inventory such motor fuel and pay this
7 additional tax in a manner prescribed by the Department of
8 Revenue.

9 The tax imposed in this paragraph (c) shall be in addition
10 to all other taxes imposed by the State of Illinois or any unit
11 of local government in this State.

12 (d) Except as provided in Section 2a, the collection of a
13 tax based on gallonage of gasoline used for the propulsion of
14 any aircraft is prohibited on and after October 1, 1979.

15 (e) The collection of a tax, based on gallonage of all
16 products commonly or commercially known or sold as 1-K
17 kerosene, regardless of its classification or uses, is
18 prohibited (i) on and after July 1, 1992 until December 31,
19 1999, except when the 1-K kerosene is either: (1) delivered
20 into bulk storage facilities of a bulk user, or (2) delivered
21 directly into the fuel supply tanks of motor vehicles and (ii)
22 on and after January 1, 2000. Beginning on January 1, 2000, the
23 collection of a tax, based on gallonage of all products
24 commonly or commercially known or sold as 1-K kerosene,
25 regardless of its classification or uses, is prohibited except
26 when the 1-K kerosene is delivered directly into a storage tank

1 that is located at a facility that has withdrawal facilities
2 that are readily accessible to and are capable of dispensing
3 1-K kerosene into the fuel supply tanks of motor vehicles. For
4 purposes of this subsection (e), a facility is considered to
5 have withdrawal facilities that are not "readily accessible to
6 and capable of dispensing 1-K kerosene into the fuel supply
7 tanks of motor vehicles" only if the 1-K kerosene is delivered
8 from: (i) a dispenser hose that is short enough so that it will
9 not reach the fuel supply tank of a motor vehicle or (ii) a
10 dispenser that is enclosed by a fence or other physical barrier
11 so that a vehicle cannot pull alongside the dispenser to permit
12 fueling.

13 Any person who sells or uses 1-K kerosene for use in motor
14 vehicles upon which the tax imposed by this Law has not been
15 paid shall be liable for any tax due on the sales or use of 1-K
16 kerosene.

17 (Source: P.A. 100-9, eff. 7-1-17.)

18 (35 ILCS 505/8) (from Ch. 120, par. 424)

19 Sec. 8. Except as provided in subsection (a-1) of this
20 Section, Section 8a, subdivision (h) (1) of Section 12a, Section
21 13a.6, and items 13, 14, 15, and 16 of Section 15, all money
22 received by the Department under this Act, including payments
23 made to the Department by member jurisdictions participating in
24 the International Fuel Tax Agreement, shall be deposited in a
25 special fund in the State treasury, to be known as the "Motor

1 Fuel Tax Fund", and shall be used as follows:

2 (a) 2 1/2 cents per gallon of the tax collected on special
3 fuel under paragraph (b) of Section 2 and Section 13a of this
4 Act shall be transferred to the State Construction Account Fund
5 in the State Treasury; the remainder of the tax collected on
6 special fuel under paragraph (b) of Section 2 and Section 13a
7 of this Act shall be deposited into the Road Fund;

8 (a-1) Beginning on July 1, 2019, an amount equal to the
9 amount of tax collected under subsection (a) of Section 2 as a
10 result of the increase in the tax rate under this amendatory
11 Act of the 101st General Assembly shall be transferred each
12 month into the Transportation Renewal Fund.

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

17 (c) \$3,500,000 shall be transferred each month to the Grade
18 Crossing Protection Fund to be used as follows: not less than
19 \$12,000,000 each fiscal year shall be used for the construction
20 or reconstruction of rail highway grade separation structures;
21 \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in
22 fiscal year 2010 and each fiscal year thereafter shall be
23 transferred to the Transportation Regulatory Fund and shall be
24 accounted for as part of the rail carrier portion of such funds
25 and shall be used to pay the cost of administration of the
26 Illinois Commerce Commission's railroad safety program in

1 connection with its duties under subsection (3) of Section
2 18c-7401 of the Illinois Vehicle Code, with the remainder to be
3 used by the Department of Transportation upon order of the
4 Illinois Commerce Commission, to pay that part of the cost
5 apportioned by such Commission to the State to cover the
6 interest of the public in the use of highways, roads, streets,
7 or pedestrian walkways in the county highway system, township
8 and district road system, or municipal street system as defined
9 in the Illinois Highway Code, as the same may from time to time
10 be amended, for separation of grades, for installation,
11 construction or reconstruction of crossing protection or
12 reconstruction, alteration, relocation including construction
13 or improvement of any existing highway necessary for access to
14 property or improvement of any grade crossing and grade
15 crossing surface including the necessary highway approaches
16 thereto of any railroad across the highway or public road, or
17 for the installation, construction, reconstruction, or
18 maintenance of a pedestrian walkway over or under a railroad
19 right-of-way, as provided for in and in accordance with Section
20 18c-7401 of the Illinois Vehicle Code. The Commission may order
21 up to \$2,000,000 per year in Grade Crossing Protection Fund
22 moneys for the improvement of grade crossing surfaces and up to
23 \$300,000 per year for the maintenance and renewal of 4-quadrant
24 gate vehicle detection systems located at non-high speed rail
25 grade crossings. The Commission shall not order more than
26 \$2,000,000 per year in Grade Crossing Protection Fund moneys

1 for pedestrian walkways. In entering orders for projects for
2 which payments from the Grade Crossing Protection Fund will be
3 made, the Commission shall account for expenditures authorized
4 by the orders on a cash rather than an accrual basis. For
5 purposes of this requirement an "accrual basis" assumes that
6 the total cost of the project is expended in the fiscal year in
7 which the order is entered, while a "cash basis" allocates the
8 cost of the project among fiscal years as expenditures are
9 actually made. To meet the requirements of this subsection, the
10 Illinois Commerce Commission shall develop annual and 5-year
11 project plans of rail crossing capital improvements that will
12 be paid for with moneys from the Grade Crossing Protection
13 Fund. The annual project plan shall identify projects for the
14 succeeding fiscal year and the 5-year project plan shall
15 identify projects for the 5 directly succeeding fiscal years.
16 The Commission shall submit the annual and 5-year project plans
17 for this Fund to the Governor, the President of the Senate, the
18 Senate Minority Leader, the Speaker of the House of
19 Representatives, and the Minority Leader of the House of
20 Representatives on the first Wednesday in April of each year;

21 (d) of the amount remaining after allocations provided for
22 in subsections (a), (a-1), (b) and (c), a sufficient amount
23 shall be reserved to pay all of the following:

24 (1) the costs of the Department of Revenue in
25 administering this Act;

26 (2) the costs of the Department of Transportation in

1 performing its duties imposed by the Illinois Highway Code
2 for supervising the use of motor fuel tax funds apportioned
3 to municipalities, counties and road districts;

4 (3) refunds provided for in Section 13, refunds for
5 overpayment of decal fees paid under Section 13a.4 of this
6 Act, and refunds provided for under the terms of the
7 International Fuel Tax Agreement referenced in Section
8 14a;

9 (4) from October 1, 1985 until June 30, 1994, the
10 administration of the Vehicle Emissions Inspection Law,
11 which amount shall be certified monthly by the
12 Environmental Protection Agency to the State Comptroller
13 and shall promptly be transferred by the State Comptroller
14 and Treasurer from the Motor Fuel Tax Fund to the Vehicle
15 Inspection Fund, and for the period July 1, 1994 through
16 June 30, 2000, one-twelfth of \$25,000,000 each month, for
17 the period July 1, 2000 through June 30, 2003, one-twelfth
18 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,
19 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each
20 July 1 and October 1, or as soon thereafter as may be
21 practical, during the period July 1, 2004 through June 30,
22 2012, and \$30,000,000 on June 1, 2013, or as soon
23 thereafter as may be practical, and \$15,000,000 on July 1
24 and October 1, or as soon thereafter as may be practical,
25 during the period of July 1, 2013 through June 30, 2015,
26 for the administration of the Vehicle Emissions Inspection

1 Law of 2005, to be transferred by the State Comptroller and
2 Treasurer from the Motor Fuel Tax Fund into the Vehicle
3 Inspection Fund;

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

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

12 (e) after allocations for the purposes set forth in
13 subsections (a), (a-1), (b), (c) and (d), the remaining amount
14 shall be apportioned as follows:

15 (1) Until January 1, 2000, 58.4%, and beginning January
16 1, 2000, 45.6% shall be deposited as follows:

17 (A) 37% into the State Construction Account Fund,
18 and

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

24 (2) Until January 1, 2000, 41.6%, and beginning January
25 1, 2000, 54.4% shall be transferred to the Department of
26 Transportation to be distributed as follows:

- 1 (A) 49.10% to the municipalities of the State,
2 (B) 16.74% to the counties of the State having
3 1,000,000 or more inhabitants,
4 (C) 18.27% to the counties of the State having less
5 than 1,000,000 inhabitants,
6 (D) 15.89% to the road districts of the State.

7 As soon as may be after the first day of each month the
8 Department of Transportation shall allot to each municipality
9 its share of the amount apportioned to the several
10 municipalities which shall be in proportion to the population
11 of such municipalities as determined by the last preceding
12 municipal census if conducted by the Federal Government or
13 Federal census. If territory is annexed to any municipality
14 subsequent to the time of the last preceding census the
15 corporate authorities of such municipality may cause a census
16 to be taken of such annexed territory and the population so
17 ascertained for such territory shall be added to the population
18 of the municipality as determined by the last preceding census
19 for the purpose of determining the allotment for that
20 municipality. If the population of any municipality was not
21 determined by the last Federal census preceding any
22 apportionment, the apportionment to such municipality shall be
23 in accordance with any census taken by such municipality. Any
24 municipal census used in accordance with this Section shall be
25 certified to the Department of Transportation by the clerk of
26 such municipality, and the accuracy thereof shall be subject to

1 approval of the Department which may make such corrections as
2 it ascertains to be necessary.

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

18 As soon as may be after the first day of each month, the
19 Department of Transportation shall allot to the several
20 counties their share of the amount apportioned for the use of
21 road districts. The allotment shall be apportioned among the
22 several counties in the State in the proportion which the total
23 mileage of township or district roads in the respective
24 counties bears to the total mileage of all township and
25 district roads in the State. Funds allotted to the respective
26 counties for the use of road districts therein shall be

1 allocated to the several road districts in the county in the
2 proportion which the total mileage of such township or district
3 roads in the respective road districts bears to the total
4 mileage of all such township or district roads in the county.
5 After July 1 of any year prior to 2011, no allocation shall be
6 made for any road district unless it levied a tax for road and
7 bridge purposes in an amount which will require the extension
8 of such tax against the taxable property in any such road
9 district at a rate of not less than either .08% of the value
10 thereof, based upon the assessment for the year immediately
11 prior to the year in which such tax was levied and as equalized
12 by the Department of Revenue or, in DuPage County, an amount
13 equal to or greater than \$12,000 per mile of road under the
14 jurisdiction of the road district, whichever is less. Beginning
15 July 1, 2011 and each July 1 thereafter, an allocation shall be
16 made for any road district if it levied a tax for road and
17 bridge purposes. In counties other than DuPage County, if the
18 amount of the tax levy requires the extension of the tax
19 against the taxable property in the road district at a rate
20 that is less than 0.08% of the value thereof, based upon the
21 assessment for the year immediately prior to the year in which
22 the tax was levied and as equalized by the Department of
23 Revenue, then the amount of the allocation for that road
24 district shall be a percentage of the maximum allocation equal
25 to the percentage obtained by dividing the rate extended by the
26 district by 0.08%. In DuPage County, if the amount of the tax

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

14 Prior to 2011, if any road district has levied a special
15 tax for road purposes pursuant to Sections 6-601, 6-602 and
16 6-603 of the Illinois Highway Code, and such tax was levied in
17 an amount which would require extension at a rate of not less
18 than .08% of the value of the taxable property thereof, as
19 equalized or assessed by the Department of Revenue, or, in
20 DuPage County, an amount equal to or greater than \$12,000 per
21 mile of road under the jurisdiction of the road district,
22 whichever is less, such levy shall, however, be deemed a proper
23 compliance with this Section and shall qualify such road
24 district for an allotment under this Section. Beginning in 2011
25 and thereafter, if any road district has levied a special tax
26 for road purposes under Sections 6-601, 6-602, and 6-603 of the

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

22 Prior to 2011, if a township has transferred to the road
23 and bridge fund money which, when added to the amount of any
24 tax levy of the road district would be the equivalent of a tax
25 levy requiring extension at a rate of at least .08%, or, in
26 DuPage County, an amount equal to or greater than \$12,000 per

1 mile of road under the jurisdiction of the road district,
2 whichever is less, such transfer, together with any such tax
3 levy, shall be deemed a proper compliance with this Section and
4 shall qualify the road district for an allotment under this
5 Section.

6 In counties in which a property tax extension limitation is
7 imposed under the Property Tax Extension Limitation Law, road
8 districts may retain their entitlement to a motor fuel tax
9 allotment or, beginning in 2011, their entitlement to a full
10 allotment if, at the time the property tax extension limitation
11 was imposed, the road district was levying a road and bridge
12 tax at a rate sufficient to entitle it to a motor fuel tax
13 allotment and continues to levy the maximum allowable amount
14 after the imposition of the property tax extension limitation.
15 Any road district may in all circumstances retain its
16 entitlement to a motor fuel tax allotment or, beginning in
17 2011, its entitlement to a full allotment if it levied a road
18 and bridge tax in an amount that will require the extension of
19 the tax against the taxable property in the road district at a
20 rate of not less than 0.08% of the assessed value of the
21 property, based upon the assessment for the year immediately
22 preceding the year in which the tax was levied and as equalized
23 by the Department of Revenue or, in DuPage County, an amount
24 equal to or greater than \$12,000 per mile of road under the
25 jurisdiction of the road district, whichever is less.

26 As used in this Section the term "road district" means any

1 road district, including a county unit road district, provided
2 for by the Illinois Highway Code; and the term "township or
3 district road" means any road in the township and district road
4 system as defined in the Illinois Highway Code. For the
5 purposes of this Section, "township or district road" also
6 includes such roads as are maintained by park districts, forest
7 preserve districts and conservation districts. The Department
8 of Transportation shall determine the mileage of all township
9 and district roads for the purposes of making allotments and
10 allocations of motor fuel tax funds for use in road districts.

11 Payment of motor fuel tax moneys to municipalities and
12 counties shall be made as soon as possible after the allotment
13 is made. The treasurer of the municipality or county may invest
14 these funds until their use is required and the interest earned
15 by these investments shall be limited to the same uses as the
16 principal funds.

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

19 (35 ILCS 505/8b new)

20 Sec. 8b. Transportation Renewal Fund; creation;
21 distribution of proceeds.

22 (a) The Transportation Renewal Fund is hereby created as a
23 special fund in the State treasury. Moneys in the Fund shall be
24 used as provided in this Section:

25 (1) 80% of the moneys in the Fund shall be used for

1 highway maintenance, highway construction, bridge repair,
2 congestion relief, and construction of aviation
3 facilities; of that 80%:

4 (A) the State Comptroller shall order transferred
5 and the State Treasurer shall transfer 60% to the State
6 Construction Account Fund; those moneys shall be used
7 solely for construction, reconstruction, improvement,
8 repair, maintenance, operation, and administration of
9 highways and are limited to payments made pursuant to
10 design and construction contracts awarded by the
11 Department of Transportation;

12 (B) 40% shall be distributed by the Department of
13 Transportation to municipalities, counties, and road
14 districts as follows:

15 (i) 49.10% to the municipalities of the State;

16 (ii) 16.74% to the counties of the State having
17 1,000,000 or more inhabitants;

18 (iii) 18.27% to the counties of the State
19 having less than 1,000,000 inhabitants; and

20 (iv) 15.89% to the road districts of the State;

21 and

22 (2) 20% of the moneys in the Fund shall be used for
23 projects related to rail facilities and mass transit
24 facilities, as defined in Section 2705-305 of the
25 Department of Transportation Law of the Civil
26 Administrative Code of Illinois, including rapid transit,

1 rail, high-speed rail, bus and other equipment in
2 connection with the State or a unit of local government,
3 special district, municipal corporation, or other public
4 agency authorized to provide and promote public
5 transportation within the State; of that 20%:

6 (A) 90% shall be deposited into the Regional
7 Transportation Authority Capital Improvement Fund, a
8 special fund created in the State Treasury; moneys in
9 the Regional Transportation Authority Capital
10 Improvement Fund shall be used by the Regional
11 Transportation Authority for deferred maintenance on
12 mass transit facilities; and

13 (B) 10% shall be deposited into the Downstate Mass
14 Transportation Capital Improvement Fund, a special
15 fund created in the State Treasury; moneys in the
16 Downstate Mass Transportation Capital Improvement Fund
17 shall be used by local mass transit districts other
18 than the Regional Transportation Authority for
19 deferred maintenance on mass transit facilities.

20 (b)Beginning on July 1, 2020, the Auditor General shall
21 conduct an annual financial audit of the obligations,
22 expenditures, receipt, and use of the funds deposited into the
23 Transportation Reform Fund and provide specific
24 recommendations to help ensure compliance with State and
25 federal statutes, rules, and regulations.

1 Section 15-40. The Illinois Municipal Code is amended by
2 adding Section 8-11-2.3 as follows:

3 (65 ILCS 5/8-11-2.3 new)

4 Sec. 8-11-2.3. Motor fuel tax. Notwithstanding any other
5 provision of law, in addition to any other tax that may be
6 imposed, a municipality in a county with a population of over
7 3,000,000 inhabitants may also impose, by ordinance, a tax on
8 motor fuel at a rate not to exceed \$0.03 per gallon.

9 A license that is issued to a distributor or a receiver
10 under the Motor Fuel Tax Law shall permit that distributor or
11 receiver to act as a distributor or receiver, as applicable,
12 under this Section. The provisions of Sections 2b, 2d, 6, 6a,
13 12, 12a, 13, 13a.2, 13a.7, 13a.8, 15.1, and 21 of the Motor
14 Fuel Tax Law that are not inconsistent with this Section shall
15 apply as far as practicable to the subject matter of this
16 Section to the same extent as if those provisions were included
17 in this Section.

18 The Department shall immediately pay over to the State
19 Treasurer, ex officio, as trustee, all taxes and penalties
20 collected under this Section. Those taxes and penalties shall
21 be deposited into the Municipal Motor Fuel Tax Fund, a trust
22 fund created in the State treasury. Moneys in the Municipal
23 Motor Fuel Tax Fund shall be used to make payments to
24 municipalities and for the payment of refunds under this
25 Section. The amount to be paid to each municipality shall be

1 the amount (not including credit memoranda) collected by the
2 Department from the tax imposed by that municipality under this
3 Section during the second preceding calendar month, plus an
4 amount the Department determines is necessary to offset amounts
5 that were erroneously paid to a different municipality, and not
6 including an amount equal to the amount of refunds made during
7 the second preceding calendar month by the Department on behalf
8 of the municipality, and not including any amount that the
9 Department determines is necessary to offset any amounts that
10 were payable to a different municipality but were erroneously
11 paid to the municipality, less 1.5% of the remainder, which the
12 Department shall transfer into the Tax Compliance and
13 Administration Fund. The Department, at the time of each
14 monthly disbursement, shall prepare and certify to the State
15 Comptroller the amount to be transferred into the Tax
16 Compliance and Administration Fund under this Section. Within
17 10 days after receipt by the Comptroller of the disbursement
18 certification to the municipalities and the Tax Compliance and
19 Administration Fund provided for in this Section to be given to
20 the Comptroller by the Department, the Comptroller shall cause
21 the orders to be drawn for the respective amounts in accordance
22 with the directions contained in the certification.

23 Section 15-45. The Illinois Vehicle Code is amended by
24 changing Sections 3-805, 3-806, 3-815, 3-815.1, 3-818, 3-819,
25 and 3-821 as follows:

1 (625 ILCS 5/3-805) (from Ch. 95 1/2, par. 3-805)

2 Sec. 3-805. Electric vehicles. Until January 1, 2020, the
3 ~~The~~ owner of a motor vehicle of the first division or a motor
4 vehicle of the second division weighing 8,000 pounds or less
5 propelled by an electric engine and not utilizing motor fuel,
6 may register such vehicle for a fee not to exceed \$35 for a
7 2-year registration period. The Secretary may, in his
8 discretion, prescribe that electric vehicle registration
9 plates be issued for an indefinite term, such term to
10 correspond to the term of registration plates issued generally,
11 as provided in Section 3-414.1. In no event may the
12 registration fee for electric vehicles exceed \$18 per
13 registration year. Beginning on January 1, 2020, the
14 registration fee for these vehicles shall be equal to the fee
15 set forth in Section 3-806 for motor vehicles of the first
16 division, other than Autocycles, Motorcycles, Motor Driven
17 Cycles, and Pedalcycles. In addition to the registration fees,
18 the Secretary shall assess an additional \$100 per year in lieu
19 of the payment of motor fuel taxes. \$1 of the additional fees
20 shall be deposited into the Secretary of State Special Services
21 Fund and the remainder of the additional fees shall be
22 deposited into the Road Fund.

23 (Source: P.A. 96-1135, eff. 7-21-10.)

24 (625 ILCS 5/3-806) (from Ch. 95 1/2, par. 3-806)

1 Fund.

2 A \$2 surcharge shall be collected in addition to the above
3 fees for motor vehicles of the first division, autocycles,
4 motorcycles, motor driven cycles, and pedalcycles to be
5 deposited into the Park and Conservation Fund for the
6 Department of Natural Resources to use for conservation
7 efforts. The monies deposited into the Park and Conservation
8 Fund under this Section shall not be subject to administrative
9 charges or chargebacks unless otherwise authorized by this Act.

10 Of the fees collected for motor vehicles of the first
11 division other than Autocycles, Motorcycles, Motor Driven
12 Cycles, and Pedalcycles, \$1 of the fees shall be deposited into
13 the Secretary of State Special Services Fund and \$49 of the
14 fees shall be deposited into the Road Fund.

15 (Source: P.A. 97-412, eff. 1-1-12; 97-811, eff. 7-13-12;
16 97-1136, eff. 1-1-13; 98-463, eff. 8-16-13; 98-777, eff.
17 1-1-15.)

18 (625 ILCS 5/3-815) (from Ch. 95 1/2, par. 3-815)

19 Sec. 3-815. Flat weight tax; vehicles of the second
20 division.

21 (a) Except as provided in Section 3-806.3 and 3-804.3,
22 every owner of a vehicle of the second division registered
23 under Section 3-813, and not registered under the mileage
24 weight tax under Section 3-818, shall pay to the Secretary of
25 State, for each registration year, for the use of the public

1 highways, a flat weight tax at the rates set forth in the
 2 following table, the rates including the \$10 registration fee:

3 SCHEDULE OF FLAT WEIGHT TAX

4 REQUIRED BY LAW

5 Gross Weight in Lbs. 6 Including Vehicle 7 and Maximum Load	Class	Total Fees each Fiscal year
8 8,000 lbs. and less	B	<u>\$148</u> \$98
9 8,001 lbs. to 10,000 lbs.	C	<u>218</u> 118
10 10,001 lbs. to 12,000 lbs.	D	<u>238</u> 138
11 12,001 lbs. to 16,000 lbs.	F	<u>342</u> 242
12 16,001 lbs. to 26,000 lbs.	H	<u>590</u> 490
13 26,001 lbs. to 28,000 lbs.	J	<u>730</u> 630
14 28,001 lbs. to 32,000 lbs.	K	<u>942</u> 842
15 32,001 lbs. to 36,000 lbs.	L	<u>1,082</u> 982
16 36,001 lbs. to 40,000 lbs.	N	<u>1,302</u> 1,202
17 40,001 lbs. to 45,000 lbs.	P	<u>1,490</u> 1,390
18 45,001 lbs. to 50,000 lbs.	Q	<u>1,638</u> 1,538
19 50,001 lbs. to 54,999 lbs.	R	<u>1,798</u> 1,698
20 55,000 lbs. to 59,500 lbs.	S	<u>1,930</u> 1,830
21 59,501 lbs. to 64,000 lbs.	T	<u>2,070</u> 1,970
22 64,001 lbs. to 73,280 lbs.	V	<u>2,394</u> 2,294
23 73,281 lbs. to 77,000 lbs.	X	<u>2,722</u> 2,622
24 77,001 lbs. to 80,000 lbs.	Z	<u>2,890</u> 2,790

25 Beginning with the 2010 registration year a \$1 surcharge
 26 shall be collected for vehicles registered in the 8,000 lbs.

1 and less flat weight plate category above to be deposited into
2 the State Police Vehicle Fund.

3 Beginning with the 2014 registration year, a \$2 surcharge
4 shall be collected in addition to the above fees for vehicles
5 registered in the 8,000 lb. and less flat weight plate category
6 as described in this subsection (a) to be deposited into the
7 Park and Conservation Fund for the Department of Natural
8 Resources to use for conservation efforts. The monies deposited
9 into the Park and Conservation Fund under this Section shall
10 not be subject to administrative charges or chargebacks unless
11 otherwise authorized by this Act.

12 Of the fees collected under this subsection, \$1 of the fees
13 shall be deposited into the Secretary of State Special Services
14 Fund and \$99 of the fees shall be deposited into the Road Fund.

15 All of the proceeds of the additional fees imposed by
16 Public Act 96-34 ~~this amendatory Act of the 96th General~~
17 ~~Assembly~~ shall be deposited into the Capital Projects Fund.

18 (a-1) A Special Hauling Vehicle is a vehicle or combination
19 of vehicles of the second division registered under Section
20 3-813 transporting asphalt or concrete in the plastic state or
21 a vehicle or combination of vehicles that are subject to the
22 gross weight limitations in subsection (a) of Section 15-111
23 for which the owner of the vehicle or combination of vehicles
24 has elected to pay, in addition to the registration fee in
25 subsection (a), \$125 to the Secretary of State for each
26 registration year. The Secretary shall designate this class of

1 vehicle as a Special Hauling Vehicle.

2 (a-5) Beginning January 1, 2015, upon the request of the
3 vehicle owner, a \$10 surcharge shall be collected in addition
4 to the above fees for vehicles in the 12,000 lbs. and less flat
5 weight plate categories as described in subsection (a) to be
6 deposited into the Secretary of State Special License Plate
7 Fund. The \$10 surcharge is to identify vehicles in the 12,000
8 lbs. and less flat weight plate categories as a covered farm
9 vehicle. The \$10 surcharge is an annual, flat fee that shall be
10 based on an applicant's new or existing registration year for
11 each vehicle in the 12,000 lbs. and less flat weight plate
12 categories. A designation as a covered farm vehicle under this
13 subsection (a-5) shall not alter a vehicle's registration as a
14 registration in the 12,000 lbs. or less flat weight category.
15 The Secretary shall adopt any rules necessary to implement this
16 subsection (a-5).

17 (a-10) Beginning January 1, 2019, upon the request of the
18 vehicle owner, the Secretary of State shall collect a \$10
19 surcharge in addition to the fees for second division vehicles
20 in the 8,000 lbs. and less flat weight plate category described
21 in subsection (a) that are issued a registration plate under
22 Article VI of this Chapter. The \$10 surcharge shall be
23 deposited into the Secretary of State Special License Plate
24 Fund. The \$10 surcharge is to identify a vehicle in the 8,000
25 lbs. and less flat weight plate category as a covered farm
26 vehicle. The \$10 surcharge is an annual, flat fee that shall be

1 based on an applicant's new or existing registration year for
 2 each vehicle in the 8,000 lbs. and less flat weight plate
 3 category. A designation as a covered farm vehicle under this
 4 subsection (a-10) shall not alter a vehicle's registration in
 5 the 8,000 lbs. or less flat weight category. The Secretary
 6 shall adopt any rules necessary to implement this subsection
 7 (a-10).

8 (b) Except as provided in Section 3-806.3, every camping
 9 trailer, motor home, mini motor home, travel trailer, truck
 10 camper or van camper used primarily for recreational purposes,
 11 and not used commercially, nor for hire, nor owned by a
 12 commercial business, may be registered for each registration
 13 year upon the filing of a proper application and the payment of
 14 a registration fee and highway use tax, according to the
 15 following table of fees:

16 MOTOR HOME, MINI MOTOR HOME, TRUCK CAMPER OR VAN CAMPER	
17 Gross Weight in Lbs.	Total Fees
18 Including Vehicle and	Each
19 Maximum Load	Calendar Year
20 8,000 lbs and less	\$78
21 8,001 Lbs. to 10,000 Lbs	90
22 10,001 Lbs. and Over	102
23 CAMPING TRAILER OR TRAVEL TRAILER	
24 Gross Weight in Lbs.	Total Fees
25 Including Vehicle and	Each
26 Maximum Load	Calendar Year

1	3,000 Lbs. and Less	\$18
2	3,001 Lbs. to 8,000 Lbs.	30
3	8,001 Lbs. to 10,000 Lbs.	38
4	10,001 Lbs. and Over	50

5 Every house trailer must be registered under Section 3-819.

6 (c) Farm Truck. Any truck used exclusively for the owner's
 7 own agricultural, horticultural or livestock raising
 8 operations and not-for-hire only, or any truck used only in the
 9 transportation for-hire of seasonal, fresh, perishable fruit
 10 or vegetables from farm to the point of first processing, may
 11 be registered by the owner under this paragraph in lieu of
 12 registration under paragraph (a), upon filing of a proper
 13 application and the payment of the \$10 registration fee and the
 14 highway use tax herein specified as follows:

15 SCHEDULE OF FEES AND TAXES

16	Gross Weight in Lbs.		Total Amount for
17	Including Truck and		each
18	Maximum Load	Class	Fiscal Year
19	16,000 lbs. or less	VF	<u>\$250</u> \$150
20	16,001 to 20,000 lbs.	VG	<u>326</u> 226
21	20,001 to 24,000 lbs.	VH	<u>390</u> 290
22	24,001 to 28,000 lbs.	VJ	<u>478</u> 378
23	28,001 to 32,000 lbs.	VK	<u>606</u> 506
24	32,001 to 36,000 lbs.	VL	<u>710</u> 610
25	36,001 to 45,000 lbs.	VP	<u>910</u> 810
26	45,001 to 54,999 lbs.	VR	<u>1,126</u> 1,026

1	55,000 to 64,000 lbs.	VT	<u>1,302</u> 1,202
2	64,001 to 73,280 lbs.	VV	<u>1,390</u> 1,290
3	73,281 to 77,000 lbs.	VX	<u>1,450</u> 1,350
4	77,001 to 80,000 lbs.	VZ	<u>1,590</u> 1,490

5 Of the fees collected under this subsection, \$1 of the fees
6 shall be deposited into the Secretary of State Special Services
7 Fund and \$99 of the fees shall be deposited into the Road Fund.

8 In the event the Secretary of State revokes a farm truck
9 registration as authorized by law, the owner shall pay the flat
10 weight tax due hereunder before operating such truck.

11 Any combination of vehicles having 5 axles, with a distance
12 of 42 feet or less between extreme axles, that are subject to
13 the weight limitations in subsection (a) of Section 15-111 for
14 which the owner of the combination of vehicles has elected to
15 pay, in addition to the registration fee in subsection (c),
16 \$125 to the Secretary of State for each registration year shall
17 be designated by the Secretary as a Special Hauling Vehicle.

18 (d) The number of axles necessary to carry the maximum load
19 provided shall be determined from Chapter 15 of this Code.

20 (e) An owner may only apply for and receive 5 farm truck
21 registrations, and only 2 of those 5 vehicles shall exceed
22 59,500 gross weight in pounds per vehicle.

23 (f) Every person convicted of violating this Section by
24 failure to pay the appropriate flat weight tax to the Secretary
25 of State as set forth in the above tables shall be punished as
26 provided for in Section 3-401.

1 (Source: P.A. 100-734, eff. 1-1-19; 100-956, eff. 1-1-19;
2 revised 10-15-18.)

3 (625 ILCS 5/3-815.1)

4 Sec. 3-815.1. Commercial distribution fee. Beginning July
5 1, 2003, in addition to any tax or fee imposed under this Code:

6 (a) Vehicles of the second division with a gross
7 vehicle weight that exceeds 8,000 pounds and that incur any
8 tax or fee under subsection (a) of Section 3-815 of this
9 Code or subsection (a) of Section 3-818 of this Code, as
10 applicable, shall pay to the Secretary of State a
11 commercial distribution fee, for each registration year,
12 for the use of the public highways, State infrastructure,
13 and State services, in an amount equal to: (i) for a
14 registration year beginning on or after July 1, 2003 and
15 before July 1, 2005, 36% of the taxes and fees incurred
16 under subsection (a) of Section 3-815 of this Code, or
17 subsection (a) of Section 3-818 of this Code, as
18 applicable, rounded up to the nearest whole dollar; (ii)
19 for a registration year beginning on or after July 1, 2005
20 and before July 1, 2006, 21.5% of the taxes and fees
21 incurred under subsection (a) of Section 3-815 of this
22 Code, or subsection (a) of Section 3-818 of this Code, as
23 applicable, rounded up to the nearest whole dollar; and
24 (iii) for a registration year beginning on or after July 1,
25 2006, 14.35% of the taxes and fees incurred under

1 subsection (a) of Section 3-815 of this Code, or subsection
2 (a) of Section 3-818 of this Code, as applicable, rounded
3 up to the nearest whole dollar.

4 (b) Until June 30, 2004, vehicles of the second
5 division with a gross vehicle weight of 8,000 pounds or
6 less and that incur any tax or fee under subsection (a) of
7 Section 3-815 of this Code or subsection (a) of Section
8 3-818 of this Code, as applicable, and have claimed the
9 rolling stock exemption under the Retailers' Occupation
10 Tax Act, Use Tax Act, Service Occupation Tax Act, or
11 Service Use Tax Act shall pay to the Illinois Department of
12 Revenue (or the Secretary of State under an
13 intergovernmental agreement) a commercial distribution
14 fee, for each registration year, for the use of the public
15 highways, State infrastructure, and State services, in an
16 amount equal to 36% of the taxes and fees incurred under
17 subsection (a) of Section 3-815 of this Code or subsection
18 (a) of Section 3-818 of this Code, as applicable, rounded
19 up to the nearest whole dollar.

20 The fees paid under this Section shall be deposited by the
21 Secretary of State into the General Revenue Fund.

22 This Section is repealed on July 1, 2020.

23 (Source: P.A. 93-23, eff. 6-20-03; 93-1033, eff. 9-3-04.)

24 (625 ILCS 5/3-818) (from Ch. 95 1/2, par. 3-818)
25 Sec. 3-818. Mileage weight tax option.

1 (a) Any owner of a vehicle of the second division may elect
 2 to pay a mileage weight tax for such vehicle in lieu of the
 3 flat weight tax set out in Section 3-815. Such election shall
 4 be binding to the end of the registration year. Renewal of this
 5 election must be filed with the Secretary of State on or before
 6 July 1 of each registration period. In such event the owner
 7 shall, at the time of making such election, pay the \$10
 8 registration fee and the minimum guaranteed mileage weight tax,
 9 as hereinafter provided, which payment shall permit the owner
 10 to operate that vehicle the maximum mileage in this State
 11 hereinafter set forth. Any vehicle being operated on mileage
 12 plates cannot be operated outside of this State. In addition
 13 thereto, the owner of that vehicle shall pay a mileage weight
 14 tax at the following rates for each mile traveled in this State
 15 in excess of the maximum mileage provided under the minimum
 16 guaranteed basis:

17 BUS, TRUCK OR TRUCK TRACTOR

18	19	20	21	22	23	Maximum	Mileage
						Minimum	Weight Tax
24	25	26	Guaranteed	Permitted	for Mileage		
Gross Weight	Vehicle and	Load	Mileage	Under	in excess of		
			Weight	Guaranteed	Guaranteed		
	Class	Tax	Tax	Mileage			
12,000 lbs. or less	MD	<u>\$173</u> \$73	5,000	26 Mills			
12,001 to 16,000 lbs.	MF	<u>220</u> 120	6,000	34 Mills			
16,001 to 20,000 lbs.	MG	<u>280</u> 180	6,000	46 Mills			

1	20,001 to 24,000 lbs.	MH	<u>335</u> 235	6,000	63 Mills
2	24,001 to 28,000 lbs.	MJ	<u>415</u> 315	7,000	63 Mills
3	28,001 to 32,000 lbs.	MK	<u>485</u> 385	7,000	83 Mills
4	32,001 to 36,000 lbs.	ML	<u>585</u> 485	7,000	99 Mills
5	36,001 to 40,000 lbs.	MN	<u>715</u> 615	7,000	128 Mills
6	40,001 to 45,000 lbs.	MP	<u>795</u> 695	7,000	139 Mills
7	45,001 to 54,999 lbs.	MR	<u>953</u> 853	7,000	156 Mills
8	55,000 to 59,500 lbs.	MS	<u>1,020</u> 920	7,000	178 Mills
9	59,501 to 64,000 lbs.	MT	<u>1,085</u> 985	7,000	195 Mills
10	64,001 to 73,280 lbs.	MV	<u>1,273</u> 1,173	7,000	225 Mills
11	73,281 to 77,000 lbs.	MX	<u>1,428</u> 1,328	7,000	258 Mills
12	77,001 to 80,000 lbs.	MZ	<u>1,515</u> 1,415	7,000	275 Mills

13	TRAILER				
14				Maximum	Mileage
15			Minimum	Mileage	Weight Tax
16			Guaranteed	Permitted	for Mileage
17	Gross Weight		Mileage	Under	in excess of
18	Vehicle and		Weight	Guaranteed	Guaranteed
19	Load	Class	Tax	Tax	Mileage
20	14,000 lbs. or less	ME	<u>\$175</u> \$75	5,000	31 Mills
21	14,001 to 20,000 lbs.	MF	<u>235</u> 135	6,000	36 Mills
22	20,001 to 36,000 lbs.	ML	<u>640</u> 540	7,000	103 Mills
23	36,001 to 40,000 lbs.	MM	<u>850</u> 750	7,000	150 Mills

24 Of the fees collected under this subsection, \$1 of the fees
 25 shall be deposited into the Secretary of State Special Services
 26 Fund and \$99 of the fees shall be deposited into the Road Fund.

1 (a-1) A Special Hauling Vehicle is a vehicle or combination
2 of vehicles of the second division registered under Section
3 3-813 transporting asphalt or concrete in the plastic state or
4 a vehicle or combination of vehicles that are subject to the
5 gross weight limitations in subsection (a) of Section 15-111
6 for which the owner of the vehicle or combination of vehicles
7 has elected to pay, in addition to the registration fee in
8 subsection (a), \$125 to the Secretary of State for each
9 registration year. The Secretary shall designate this class of
10 vehicle as a Special Hauling Vehicle.

11 In preparing rate schedules on registration applications,
12 the Secretary of State shall add to the above rates, the \$10
13 registration fee. The Secretary may decline to accept any
14 renewal filed after July 1st.

15 The number of axles necessary to carry the maximum load
16 provided shall be determined from Chapter 15 of this Code.

17 Every owner of a second division motor vehicle for which he
18 has elected to pay a mileage weight tax shall keep a daily
19 record upon forms prescribed by the Secretary of State, showing
20 the mileage covered by that vehicle in this State. Such record
21 shall contain the license number of the vehicle and the miles
22 traveled by the vehicle in this State for each day of the
23 calendar month. Such owner shall also maintain records of fuel
24 consumed by each such motor vehicle and fuel purchases
25 therefor. On or before the 10th day of July the owner shall
26 certify to the Secretary of State upon forms prescribed

1 therefor, summaries of his daily records which shall show the
2 miles traveled by the vehicle in this State during the
3 preceding 12 months and such other information as the Secretary
4 of State may require. The daily record and fuel records shall
5 be filed, preserved and available for audit for a period of 3
6 years. Any owner filing a return hereunder shall certify that
7 such return is a true, correct and complete return. Any person
8 who willfully makes a false return hereunder is guilty of
9 perjury and shall be punished in the same manner and to the
10 same extent as is provided therefor.

11 At the time of filing his return, each owner shall pay to
12 the Secretary of State the proper amount of tax at the rate
13 herein imposed.

14 Every owner of a vehicle of the second division who elects
15 to pay on a mileage weight tax basis and who operates the
16 vehicle within this State, shall file with the Secretary of
17 State a bond in the amount of \$500. The bond shall be in a form
18 approved by the Secretary of State and with a surety company
19 approved by the Illinois Department of Insurance to transact
20 business in this State as surety, and shall be conditioned upon
21 such applicant's paying to the State of Illinois all money
22 becoming due by reason of the operation of the second division
23 vehicle in this State, together with all penalties and interest
24 thereon.

25 Upon notice from the Secretary that the registrant has
26 failed to pay the excess mileage fees, the surety shall

1 immediately pay the fees together with any penalties and
2 interest thereon in an amount not to exceed the limits of the
3 bond.

4 (b) Beginning January 1, 2016, upon the request of the
5 vehicle owner, a \$10 surcharge shall be collected in addition
6 to the above fees for vehicles in the 12,000 lbs. and less
7 mileage weight plate category as described in subsection (a) to
8 be deposited into the Secretary of State Special License Plate
9 Fund. The \$10 surcharge is to identify vehicles in the 12,000
10 lbs. and less mileage weight plate category as a covered farm
11 vehicle. The \$10 surcharge is an annual flat fee that shall be
12 based on an applicant's new or existing registration year for
13 each vehicle in the 12,000 lbs. and less mileage weight plate
14 category. A designation as a covered farm vehicle under this
15 subsection (b) shall not alter a vehicle's registration as a
16 registration in the 12,000 lbs. or less mileage weight
17 category. The Secretary shall adopt any rules necessary to
18 implement this subsection (b).

19 (Source: P.A. 99-57, eff. 7-16-15; 99-642, eff. 7-28-16.)

20 (625 ILCS 5/3-819) (from Ch. 95 1/2, par. 3-819)

21 Sec. 3-819. Trailer; Flat weight tax.

22 (a) Farm Trailer. Any farm trailer drawn by a motor vehicle
23 of the second division registered under paragraph (a) or (c) of
24 Section 3-815 and used exclusively by the owner for his own
25 agricultural, horticultural or livestock raising operations

1 and not used for hire, or any farm trailer utilized only in the
 2 transportation for-hire of seasonal, fresh, perishable fruit
 3 or vegetables from farm to the point of first processing, and
 4 any trailer used with a farm tractor that is not an implement
 5 of husbandry may be registered under this paragraph in lieu of
 6 registration under paragraph (b) of this Section upon the
 7 filing of a proper application and the payment of the \$10
 8 registration fee and the highway use tax herein for use of the
 9 public highways of this State, at the following rates which
 10 include the \$10 registration fee:

11 SCHEDULE OF FEES AND TAXES

12 Gross Weight in Lbs.	Class	Total Amount
13 Including Vehicle		each
14 and Maximum Load		Fiscal Year
15 10,000 lbs. or less	VDD	<u>\$160</u> \$60
16 10,001 to 14,000 lbs.	VDE	<u>206</u> 106
17 14,001 to 20,000 lbs.	VDG	<u>266</u> 166
18 20,001 to 28,000 lbs.	VDJ	<u>478</u> 378
19 28,001 to 36,000 lbs.	VDL	<u>750</u> 650

20 An owner may only apply for and receive two farm trailer
 21 registrations.

22 (b) All other owners of trailers, other than apportionable
 23 trailers registered under Section 3-402.1 of this Code, used
 24 with a motor vehicle on the public highways, shall pay to the
 25 Secretary of State for each registration year a flat weight
 26 tax, for the use of the public highways of this State, at the

1 following rates (which includes the registration fee of \$10
2 required by Section 3-813):

3 SCHEDULE OF TRAILER FLAT

4 WEIGHT TAX REQUIRED

5 BY LAW

6 Gross Weight in Lbs.		Total Fees
7 Including Vehicle and		each
8 Maximum Load	Class	Fiscal Year
9 3,000 lbs. and less	TA	<u>\$118</u> \$18
10 5,000 lbs. and more than 3,000	TB	<u>154</u> 54
11 8,000 lbs. and more than 5,000	TC	<u>158</u> 58
12 10,000 lbs. and more than 8,000	TD	<u>206</u> 106
13 14,000 lbs. and more than 10,000	TE	<u>270</u> 170
14 20,000 lbs. and more than 14,000	TG	<u>358</u> 258
15 32,000 lbs. and more than 20,000	TK	<u>822</u> 722
16 36,000 lbs. and more than 32,000	TL	<u>1,182</u> 1,082
17 40,000 lbs. and more than 36,000	TN	<u>1,602</u> 1,502

18 Of the fees collected under this subsection, \$1 of the fees
19 shall be deposited into the Secretary of State Special Services
20 Fund and \$99 of the additional fees shall be deposited into the
21 Road Fund.

22 (c) The number of axles necessary to carry the maximum load
23 provided shall be determined from Chapter 15 of this Code.

24 (Source: P.A. 96-328, eff. 8-11-09.)

25 (625 ILCS 5/3-821) (from Ch. 95 1/2, par. 3-821)

1	Duplicate Certificate of Title, <u>prior to July 1,</u>	
2	<u>2019</u>	95
3	<u>Duplicate Certificate of Title, on and after July</u>	
4	<u>1, 2019</u>	<u>\$50</u>
5	Corrected Registration Card or Card for other	
6	evidence of proper registration	3
7	Corrected Certificate of Title	95
8	Salvage Certificate, <u>prior to July 1, 2019</u>	4
9	<u>Salvage Certificate, on and after July 1, 2019</u>	<u>\$20</u>
10	Fleet Reciprocity Permit	15
11	Prorate Decal	1
12	Prorate Backing Plate	3
13	Special Corrected Certificate of Title	15
14	Expedited Title Service (to be charged in addition	
15	to other applicable fees)	30
16	Dealer Lien Release Certificate of Title	20
17	<u>Junking Certificate, on and after July 1, 2019</u>	<u>\$10</u>

18 A special corrected certificate of title shall be issued
19 (i) to remove a co-owner's name due to the death of the
20 co-owner, to transfer title to a spouse if the decedent-spouse
21 was the sole owner on the title, or due to a divorce; (ii) to
22 change a co-owner's name due to a marriage; or (iii) due to a
23 name change under Article XXI of the Code of Civil Procedure.

24 There shall be no fee paid for a Junking Certificate prior
25 to July 1, 2019.

26 There shall be no fee paid for a certificate of title

1 issued to a county when the vehicle is forfeited to the county
2 under Article 36 of the Criminal Code of 2012.

3 (a-5) The Secretary of State may revoke a certificate of
4 title and registration card and issue a corrected certificate
5 of title and registration card, at no fee to the vehicle owner
6 or lienholder, if there is proof that the vehicle
7 identification number is erroneously shown on the original
8 certificate of title.

9 (a-10) The Secretary of State may issue, in connection with
10 the sale of a motor vehicle, a corrected title to a motor
11 vehicle dealer upon application and submittal of a lien release
12 letter from the lienholder listed in the files of the
13 Secretary. In the case of a title issued by another state, the
14 dealer must submit proof from the state that issued the last
15 title. The corrected title, which shall be known as a dealer
16 lien release certificate of title, shall be issued in the name
17 of the vehicle owner without the named lienholder. If the motor
18 vehicle is currently titled in a state other than Illinois, the
19 applicant must submit either (i) a letter from the current
20 lienholder releasing the lien and stating that the lienholder
21 has possession of the title; or (ii) a letter from the current
22 lienholder releasing the lien and a copy of the records of the
23 department of motor vehicles for the state in which the vehicle
24 is titled, showing that the vehicle is titled in the name of
25 the applicant and that no liens are recorded other than the
26 lien for which a release has been submitted. The fee for the

1 dealer lien release certificate of title is \$20.

2 (b) The Secretary may prescribe the maximum service charge
3 to be imposed upon an applicant for renewal of a registration
4 by any person authorized by law to receive and remit or
5 transmit to the Secretary such renewal application and fees
6 therewith.

7 (c) If payment is delivered to the Office of the Secretary
8 of State as payment of any fee or tax under this Code, and such
9 payment is not honored for any reason, the registrant or other
10 person tendering the payment remains liable for the payment of
11 such fee or tax. The Secretary of State may assess a service
12 charge of \$25 in addition to the fee or tax due and owing for
13 all dishonored payments.

14 If the total amount then due and owing exceeds the sum of
15 \$100 and has not been paid in full within 60 days from the date
16 the dishonored payment was first delivered to the Secretary of
17 State, the Secretary of State shall assess a penalty of 25% of
18 such amount remaining unpaid.

19 All amounts payable under this Section shall be computed to
20 the nearest dollar. Out of each fee collected for dishonored
21 payments, \$5 shall be deposited in the Secretary of State
22 Special Services Fund.

23 (d) The minimum fee and tax to be paid by any applicant for
24 apportionment of a fleet of vehicles under this Code shall be
25 \$15 if the application was filed on or before the date
26 specified by the Secretary together with fees and taxes due. If

1 an application and the fees or taxes due are filed after the
2 date specified by the Secretary, the Secretary may prescribe
3 the payment of interest at the rate of 1/2 of 1% per month or
4 fraction thereof after such due date and a minimum of \$8.

5 (e) Trucks, truck tractors, truck tractors with loads, and
6 motor buses, any one of which having a combined total weight in
7 excess of 12,000 lbs. shall file an application for a Fleet
8 Reciprocity Permit issued by the Secretary of State. This
9 permit shall be in the possession of any driver operating a
10 vehicle on Illinois highways. Any foreign licensed vehicle of
11 the second division operating at any time in Illinois without a
12 Fleet Reciprocity Permit or other proper Illinois
13 registration, shall subject the operator to the penalties
14 provided in Section 3-834 of this Code. For the purposes of
15 this Code, "Fleet Reciprocity Permit" means any second division
16 motor vehicle with a foreign license and used only in
17 interstate transportation of goods. The fee for such permit
18 shall be \$15 per fleet which shall include all vehicles of the
19 fleet being registered.

20 (f) For purposes of this Section, "all-terrain vehicle or
21 off-highway motorcycle used for production agriculture" means
22 any all-terrain vehicle or off-highway motorcycle used in the
23 raising of or the propagation of livestock, crops for sale for
24 human consumption, crops for livestock consumption, and
25 production seed stock grown for the propagation of feed grains
26 and the husbandry of animals or for the purpose of providing a

1 food product, including the husbandry of blood stock as a main
2 source of providing a food product. "All-terrain vehicle or
3 off-highway motorcycle used in production agriculture" also
4 means any all-terrain vehicle or off-highway motorcycle used in
5 animal husbandry, floriculture, aquaculture, horticulture, and
6 viticulture.

7 (g) All of the proceeds of the additional fees imposed by
8 Public Act 96-34 shall be deposited into the Capital Projects
9 Fund.

10 (h) The fee for a duplicate registration sticker or
11 stickers shall be the amount required under subsection (a) or
12 the vehicle's annual registration fee amount, whichever is
13 less.

14 (i) All of the proceeds of the additional fees imposed by
15 this amendatory Act of the 101st General Assembly shall be
16 deposited into the Road Fund.

17 (Source: P.A. 99-260, eff. 1-1-16; 99-607, eff. 7-22-16;
18 100-956, eff. 1-1-19.)

19 Section 15-50. The State Finance Act is amended by adding
20 Sections 5.891, 5.893, and 5.894 as follows:

21 (30 ILCS 105/5.891 new)

22 Sec. 5.891. The Transportation Renewal Fund.

23 (30 ILCS 105/5.893 new)

1 Sec. 5.893. The Regional Transportation Authority Capital
2 Improvement Fund.

3 (30 ILCS 105/5.894 new)

4 Sec. 5.894. The Downstate Mass Transportation Capital
5 Improvement Fund.

6 ARTICLE 20. ILLINOIS VEHICLE CODE; VIOLATIONS

7 Section 20-5. The Illinois Vehicle Code is amended by
8 changing Section 11-208.3 as follows:

9 (625 ILCS 5/11-208.3) (from Ch. 95 1/2, par. 11-208.3)

10 Sec. 11-208.3. Administrative adjudication of violations
11 of traffic regulations concerning the standing, parking, or
12 condition of vehicles, automated traffic law violations, and
13 automated speed enforcement system violations.

14 (a) Any municipality or county may provide by ordinance for
15 a system of administrative adjudication of vehicular standing
16 and parking violations and vehicle compliance violations as
17 described in this subsection, automated traffic law violations
18 as defined in Section 11-208.6, 11-208.9, or 11-1201.1, and
19 automated speed enforcement system violations as defined in
20 Section 11-208.8. The administrative system shall have as its
21 purpose the fair and efficient enforcement of municipal or
22 county regulations through the administrative adjudication of

1 automated speed enforcement system or automated traffic law
2 violations and violations of municipal or county ordinances
3 regulating the standing and parking of vehicles, the condition
4 and use of vehicle equipment, and the display of municipal or
5 county wheel tax licenses within the municipality's or county's
6 borders. The administrative system shall only have authority to
7 adjudicate civil offenses carrying fines not in excess of \$500
8 or requiring the completion of a traffic education program, or
9 both, that occur after the effective date of the ordinance
10 adopting such a system under this Section. For purposes of this
11 Section, "compliance violation" means a violation of a
12 municipal or county regulation governing the condition or use
13 of equipment on a vehicle or governing the display of a
14 municipal or county wheel tax license.

15 (b) Any ordinance establishing a system of administrative
16 adjudication under this Section shall provide for:

17 (1) A traffic compliance administrator authorized to
18 adopt, distribute and process parking, compliance, and
19 automated speed enforcement system or automated traffic
20 law violation notices and other notices required by this
21 Section, collect money paid as fines and penalties for
22 violation of parking and compliance ordinances and
23 automated speed enforcement system or automated traffic
24 law violations, and operate an administrative adjudication
25 system. The traffic compliance administrator also may make
26 a certified report to the Secretary of State under Section

1 6-306.5.

2 (2) A parking, standing, compliance, automated speed
3 enforcement system, or automated traffic law violation
4 notice that shall specify or include the date, time, and
5 place of violation of a parking, standing, compliance,
6 automated speed enforcement system, or automated traffic
7 law regulation; the particular regulation violated; any
8 requirement to complete a traffic education program; the
9 fine and any penalty that may be assessed for late payment
10 or failure to complete a required traffic education
11 program, or both, when so provided by ordinance; the
12 vehicle make or a photograph of the vehicle; the ~~and~~ state
13 registration number of the vehicle; and the identification
14 number of the person issuing the notice. With regard to
15 automated speed enforcement system or automated traffic
16 law violations, vehicle make shall be specified on the
17 automated speed enforcement system or automated traffic
18 law violation notice if the notice does not include a
19 photograph of the vehicle and the make is available and
20 readily discernible. With regard to municipalities or
21 counties with a population of 1 million or more, it shall
22 be grounds for dismissal of a parking violation if the
23 state registration number or vehicle make specified is
24 incorrect. The violation notice shall state that the
25 completion of any required traffic education program, the
26 payment of any indicated fine, and the payment of any

1 applicable penalty for late payment or failure to complete
2 a required traffic education program, or both, shall
3 operate as a final disposition of the violation. The notice
4 also shall contain information as to the availability of a
5 hearing in which the violation may be contested on its
6 merits. The violation notice shall specify the time and
7 manner in which a hearing may be had.

8 (3) Service of a ~~the~~ parking, standing, or compliance
9 violation notice by: (i) affixing the original or a
10 facsimile of the notice to an unlawfully parked or standing
11 vehicle; ~~or (ii) by~~ handing the notice to the operator of a
12 vehicle if he or she is present; or (iii) mailing the
13 notice to the address of the registered owner or lessee of
14 the cited vehicle as recorded with the Secretary of State
15 or the lessor of the motor vehicle within 30 days after the
16 Secretary of State or the lessor of the motor vehicle
17 notifies the municipality or county of the identity of the
18 owner or lessee of the vehicle, but not later than 90 days
19 after date of the violation, except that in the case of a
20 lessee of a motor vehicle, service of a parking, standing,
21 or compliance violation notice may occur no later than 210
22 days after the violation; and service of an automated speed
23 enforcement system or automated traffic law violation
24 notice by mail to the address of the registered owner or
25 lessee of the cited vehicle as recorded with the Secretary
26 of State or the lessor of the motor vehicle within 30 days

1 after the Secretary of State or the lessor of the motor
2 vehicle notifies the municipality or county of the identity
3 of the owner or lessee of the vehicle, but not later than
4 90 days after the violation, except that in the case of a
5 lessee of a motor vehicle, service of an automated traffic
6 law violation notice may occur no later than 210 days after
7 the violation. A person authorized by ordinance to issue
8 and serve parking, standing, and compliance violation
9 notices shall certify as to the correctness of the facts
10 entered on the violation notice by signing his or her name
11 to the notice at the time of service or in the case of a
12 notice produced by a computerized device, by signing a
13 single certificate to be kept by the traffic compliance
14 administrator attesting to the correctness of all notices
15 produced by the device while it was under his or her
16 control. In the case of an automated traffic law violation,
17 the ordinance shall require a determination by a technician
18 employed or contracted by the municipality or county that,
19 based on inspection of recorded images, the motor vehicle
20 was being operated in violation of Section 11-208.6,
21 11-208.9, or 11-1201.1 or a local ordinance. If the
22 technician determines that the vehicle entered the
23 intersection as part of a funeral procession or in order to
24 yield the right-of-way to an emergency vehicle, a citation
25 shall not be issued. In municipalities with a population of
26 less than 1,000,000 inhabitants and counties with a

1 population of less than 3,000,000 inhabitants, the
2 automated traffic law ordinance shall require that all
3 determinations by a technician that a motor vehicle was
4 being operated in violation of Section 11-208.6, 11-208.9,
5 or 11-1201.1 or a local ordinance must be reviewed and
6 approved by a law enforcement officer or retired law
7 enforcement officer of the municipality or county issuing
8 the violation. In municipalities with a population of
9 1,000,000 or more inhabitants and counties with a
10 population of 3,000,000 or more inhabitants, the automated
11 traffic law ordinance shall require that all
12 determinations by a technician that a motor vehicle was
13 being operated in violation of Section 11-208.6, 11-208.9,
14 or 11-1201.1 or a local ordinance must be reviewed and
15 approved by a law enforcement officer or retired law
16 enforcement officer of the municipality or county issuing
17 the violation or by an additional fully-trained reviewing
18 technician who is not employed by the contractor who
19 employs the technician who made the initial determination.
20 In the case of an automated speed enforcement system
21 violation, the ordinance shall require a determination by a
22 technician employed by the municipality, based upon an
23 inspection of recorded images, video or other
24 documentation, including documentation of the speed limit
25 and automated speed enforcement signage, and documentation
26 of the inspection, calibration, and certification of the

1 speed equipment, that the vehicle was being operated in
2 violation of Article VI of Chapter 11 of this Code or a
3 similar local ordinance. If the technician determines that
4 the vehicle speed was not determined by a calibrated,
5 certified speed equipment device based upon the speed
6 equipment documentation, or if the vehicle was an emergency
7 vehicle, a citation may not be issued. The automated speed
8 enforcement ordinance shall require that all
9 determinations by a technician that a violation occurred be
10 reviewed and approved by a law enforcement officer or
11 retired law enforcement officer of the municipality
12 issuing the violation or by an additional fully trained
13 reviewing technician who is not employed by the contractor
14 who employs the technician who made the initial
15 determination. Routine and independent calibration of the
16 speeds produced by automated speed enforcement systems and
17 equipment shall be conducted annually by a qualified
18 technician. Speeds produced by an automated speed
19 enforcement system shall be compared with speeds produced
20 by lidar or other independent equipment. Radar or lidar
21 equipment shall undergo an internal validation test no less
22 frequently than once each week. Qualified technicians
23 shall test loop based equipment no less frequently than
24 once a year. Radar equipment shall be checked for accuracy
25 by a qualified technician when the unit is serviced, when
26 unusual or suspect readings persist, or when deemed

1 necessary by a reviewing technician. Radar equipment shall
2 be checked with the internal frequency generator and the
3 internal circuit test whenever the radar is turned on.
4 Technicians must be alert for any unusual or suspect
5 readings, and if unusual or suspect readings of a radar
6 unit persist, that unit shall immediately be removed from
7 service and not returned to service until it has been
8 checked by a qualified technician and determined to be
9 functioning properly. Documentation of the annual
10 calibration results, including the equipment tested, test
11 date, technician performing the test, and test results,
12 shall be maintained and available for use in the
13 determination of an automated speed enforcement system
14 violation and issuance of a citation. The technician
15 performing the calibration and testing of the automated
16 speed enforcement equipment shall be trained and certified
17 in the use of equipment for speed enforcement purposes.
18 Training on the speed enforcement equipment may be
19 conducted by law enforcement, civilian, or manufacturer's
20 personnel and if applicable may be equivalent to the
21 equipment use and operations training included in the Speed
22 Measuring Device Operator Program developed by the
23 National Highway Traffic Safety Administration (NHTSA).
24 The vendor or technician who performs the work shall keep
25 accurate records on each piece of equipment the technician
26 calibrates and tests. As used in this paragraph,

1 "fully-trained reviewing technician" means a person who
2 has received at least 40 hours of supervised training in
3 subjects which shall include image inspection and
4 interpretation, the elements necessary to prove a
5 violation, license plate identification, and traffic
6 safety and management. In all municipalities and counties,
7 the automated speed enforcement system or automated
8 traffic law ordinance shall require that no additional fee
9 shall be charged to the alleged violator for exercising his
10 or her right to an administrative hearing, and persons
11 shall be given at least 25 days following an administrative
12 hearing to pay any civil penalty imposed by a finding that
13 Section 11-208.6, 11-208.8, 11-208.9, or 11-1201.1 or a
14 similar local ordinance has been violated. The original or
15 a facsimile of the violation notice or, in the case of a
16 notice produced by a computerized device, a printed record
17 generated by the device showing the facts entered on the
18 notice, shall be retained by the traffic compliance
19 administrator, and shall be a record kept in the ordinary
20 course of business. A parking, standing, compliance,
21 automated speed enforcement system, or automated traffic
22 law violation notice issued, signed and served in
23 accordance with this Section, a copy of the notice, or the
24 computer generated record shall be prima facie correct and
25 shall be prima facie evidence of the correctness of the
26 facts shown on the notice. The notice, copy, or computer

1 generated record shall be admissible in any subsequent
2 administrative or legal proceedings.

3 (4) An opportunity for a hearing for the registered
4 owner of the vehicle cited in the parking, standing,
5 compliance, automated speed enforcement system, or
6 automated traffic law violation notice in which the owner
7 may contest the merits of the alleged violation, and during
8 which formal or technical rules of evidence shall not
9 apply; provided, however, that under Section 11-1306 of
10 this Code the lessee of a vehicle cited in the violation
11 notice likewise shall be provided an opportunity for a
12 hearing of the same kind afforded the registered owner. The
13 hearings shall be recorded, and the person conducting the
14 hearing on behalf of the traffic compliance administrator
15 shall be empowered to administer oaths and to secure by
16 subpoena both the attendance and testimony of witnesses and
17 the production of relevant books and papers. Persons
18 appearing at a hearing under this Section may be
19 represented by counsel at their expense. The ordinance may
20 also provide for internal administrative review following
21 the decision of the hearing officer.

22 (5) Service of additional notices, sent by first class
23 United States mail, postage prepaid, to the address of the
24 registered owner of the cited vehicle as recorded with the
25 Secretary of State or, if any notice to that address is
26 returned as undeliverable, to the last known address

1 recorded in a United States Post Office approved database,
2 or, under Section 11-1306 or subsection (p) of Section
3 11-208.6 or 11-208.9, or subsection (p) of Section 11-208.8
4 of this Code, to the lessee of the cited vehicle at the
5 last address known to the lessor of the cited vehicle at
6 the time of lease or, if any notice to that address is
7 returned as undeliverable, to the last known address
8 recorded in a United States Post Office approved database.
9 The service shall be deemed complete as of the date of
10 deposit in the United States mail. The notices shall be in
11 the following sequence and shall include but not be limited
12 to the information specified herein:

13 (i) A second notice of parking, standing, or
14 compliance violation if the first notice of the
15 violation was issued by affixing the original or a
16 facsimile of the notice to the unlawfully parked
17 vehicle or by handing the notice to the operator. This
18 notice shall specify or include the date and location
19 of the violation cited in the parking, standing, or
20 compliance violation notice, the particular regulation
21 violated, the vehicle make or a photograph of the
22 vehicle, the ~~and~~ state registration number of the
23 vehicle, any requirement to complete a traffic
24 education program, the fine and any penalty that may be
25 assessed for late payment or failure to complete a
26 traffic education program, or both, when so provided by

1 ordinance, the availability of a hearing in which the
2 violation may be contested on its merits, and the time
3 and manner in which the hearing may be had. The notice
4 of violation shall also state that failure to complete
5 a required traffic education program, to pay the
6 indicated fine and any applicable penalty, or to appear
7 at a hearing on the merits in the time and manner
8 specified, will result in a final determination of
9 violation liability for the cited violation in the
10 amount of the fine or penalty indicated, and that, upon
11 the occurrence of a final determination of violation
12 liability for the failure, and the exhaustion of, or
13 failure to exhaust, available administrative or
14 judicial procedures for review, any incomplete traffic
15 education program or any unpaid fine or penalty, or
16 both, will constitute a debt due and owing the
17 municipality or county.

18 (ii) A notice of final determination of parking,
19 standing, compliance, automated speed enforcement
20 system, or automated traffic law violation liability.
21 This notice shall be sent following a final
22 determination of parking, standing, compliance,
23 automated speed enforcement system, or automated
24 traffic law violation liability and the conclusion of
25 judicial review procedures taken under this Section.
26 The notice shall state that the incomplete traffic

1 education program or the unpaid fine or penalty, or
2 both, is a debt due and owing the municipality or
3 county. The notice shall contain warnings that failure
4 to complete any required traffic education program or
5 to pay any fine or penalty due and owing the
6 municipality or county, or both, within the time
7 specified may result in the municipality's or county's
8 filing of a petition in the Circuit Court to have the
9 incomplete traffic education program or unpaid fine or
10 penalty, or both, rendered a judgment as provided by
11 this Section, or may result in suspension of the
12 person's drivers license for failure to complete a
13 traffic education program or to pay fines or penalties,
14 or both, for 10 or more parking violations under
15 Section 6-306.5, or a combination of 5 or more
16 automated traffic law violations under Section
17 11-208.6 or 11-208.9 or automated speed enforcement
18 system violations under Section 11-208.8.

19 (6) A notice of impending drivers license suspension.

20 This notice shall be sent to the person liable for failure
21 to complete a required traffic education program or to pay
22 any fine or penalty that remains due and owing, or both, on
23 10 or more parking violations or combination of 5 or more
24 unpaid automated speed enforcement system or automated
25 traffic law violations. The notice shall state that failure
26 to complete a required traffic education program or to pay

1 the fine or penalty owing, or both, within 45 days of the
2 notice's date will result in the municipality or county
3 notifying the Secretary of State that the person is
4 eligible for initiation of suspension proceedings under
5 Section 6-306.5 of this Code. The notice shall also state
6 that the person may obtain a photostatic copy of an
7 original ticket imposing a fine or penalty by sending a
8 self addressed, stamped envelope to the municipality or
9 county along with a request for the photostatic copy. The
10 notice of impending drivers license suspension shall be
11 sent by first class United States mail, postage prepaid, to
12 the address recorded with the Secretary of State or, if any
13 notice to that address is returned as undeliverable, to the
14 last known address recorded in a United States Post Office
15 approved database.

16 (7) Final determinations of violation liability. A
17 final determination of violation liability shall occur
18 following failure to complete the required traffic
19 education program or to pay the fine or penalty, or both,
20 after a hearing officer's determination of violation
21 liability and the exhaustion of or failure to exhaust any
22 administrative review procedures provided by ordinance.
23 Where a person fails to appear at a hearing to contest the
24 alleged violation in the time and manner specified in a
25 prior mailed notice, the hearing officer's determination
26 of violation liability shall become final: (A) upon denial

1 of a timely petition to set aside that determination, or
2 (B) upon expiration of the period for filing the petition
3 without a filing having been made.

4 (8) A petition to set aside a determination of parking,
5 standing, compliance, automated speed enforcement system,
6 or automated traffic law violation liability that may be
7 filed by a person owing an unpaid fine or penalty. A
8 petition to set aside a determination of liability may also
9 be filed by a person required to complete a traffic
10 education program. The petition shall be filed with and
11 ruled upon by the traffic compliance administrator in the
12 manner and within the time specified by ordinance. The
13 grounds for the petition may be limited to: (A) the person
14 not having been the owner or lessee of the cited vehicle on
15 the date the violation notice was issued, (B) the person
16 having already completed the required traffic education
17 program or paid the fine or penalty, or both, for the
18 violation in question, and (C) excusable failure to appear
19 at or request a new date for a hearing. With regard to
20 municipalities or counties with a population of 1 million
21 or more, it shall be grounds for dismissal of a parking
22 violation if the state registration number, or vehicle
23 make, only if specified in the violation notice, is
24 incorrect. After the determination of parking, standing,
25 compliance, automated speed enforcement system, or
26 automated traffic law violation liability has been set

1 aside upon a showing of just cause, the registered owner
2 shall be provided with a hearing on the merits for that
3 violation.

4 (9) Procedures for non-residents. Procedures by which
5 persons who are not residents of the municipality or county
6 may contest the merits of the alleged violation without
7 attending a hearing.

8 (10) A schedule of civil fines for violations of
9 vehicular standing, parking, compliance, automated speed
10 enforcement system, or automated traffic law regulations
11 enacted by ordinance pursuant to this Section, and a
12 schedule of penalties for late payment of the fines or
13 failure to complete required traffic education programs,
14 provided, however, that the total amount of the fine and
15 penalty for any one violation shall not exceed \$250, except
16 as provided in subsection (c) of Section 11-1301.3 of this
17 Code.

18 (11) Other provisions as are necessary and proper to
19 carry into effect the powers granted and purposes stated in
20 this Section.

21 (c) Any municipality or county establishing vehicular
22 standing, parking, compliance, automated speed enforcement
23 system, or automated traffic law regulations under this Section
24 may also provide by ordinance for a program of vehicle
25 immobilization for the purpose of facilitating enforcement of
26 those regulations. The program of vehicle immobilization shall

1 provide for immobilizing any eligible vehicle upon the public
2 way by presence of a restraint in a manner to prevent operation
3 of the vehicle. Any ordinance establishing a program of vehicle
4 immobilization under this Section shall provide:

5 (1) Criteria for the designation of vehicles eligible
6 for immobilization. A vehicle shall be eligible for
7 immobilization when the registered owner of the vehicle has
8 accumulated the number of incomplete traffic education
9 programs or unpaid final determinations of parking,
10 standing, compliance, automated speed enforcement system,
11 or automated traffic law violation liability, or both, as
12 determined by ordinance.

13 (2) A notice of impending vehicle immobilization and a
14 right to a hearing to challenge the validity of the notice
15 by disproving liability for the incomplete traffic
16 education programs or unpaid final determinations of
17 parking, standing, compliance, automated speed enforcement
18 system, or automated traffic law violation liability, or
19 both, listed on the notice.

20 (3) The right to a prompt hearing after a vehicle has
21 been immobilized or subsequently towed without the
22 completion of the required traffic education program or
23 payment of the outstanding fines and penalties on parking,
24 standing, compliance, automated speed enforcement system,
25 or automated traffic law violations, or both, for which
26 final determinations have been issued. An order issued

1 after the hearing is a final administrative decision within
2 the meaning of Section 3-101 of the Code of Civil
3 Procedure.

4 (4) A post immobilization and post-towing notice
5 advising the registered owner of the vehicle of the right
6 to a hearing to challenge the validity of the impoundment.

7 (d) Judicial review of final determinations of parking,
8 standing, compliance, automated speed enforcement system, or
9 automated traffic law violations and final administrative
10 decisions issued after hearings regarding vehicle
11 immobilization and impoundment made under this Section shall be
12 subject to the provisions of the Administrative Review Law.

13 (e) Any fine, penalty, incomplete traffic education
14 program, or part of any fine or any penalty remaining unpaid
15 after the exhaustion of, or the failure to exhaust,
16 administrative remedies created under this Section and the
17 conclusion of any judicial review procedures shall be a debt
18 due and owing the municipality or county and, as such, may be
19 collected in accordance with applicable law. Completion of any
20 required traffic education program and payment in full of any
21 fine or penalty resulting from a standing, parking, compliance,
22 automated speed enforcement system, or automated traffic law
23 violation shall constitute a final disposition of that
24 violation.

25 (f) After the expiration of the period within which
26 judicial review may be sought for a final determination of

1 parking, standing, compliance, automated speed enforcement
2 system, or automated traffic law violation, the municipality or
3 county may commence a proceeding in the Circuit Court for
4 purposes of obtaining a judgment on the final determination of
5 violation. Nothing in this Section shall prevent a municipality
6 or county from consolidating multiple final determinations of
7 parking, standing, compliance, automated speed enforcement
8 system, or automated traffic law violations against a person in
9 a proceeding. Upon commencement of the action, the municipality
10 or county shall file a certified copy or record of the final
11 determination of parking, standing, compliance, automated
12 speed enforcement system, or automated traffic law violation,
13 which shall be accompanied by a certification that recites
14 facts sufficient to show that the final determination of
15 violation was issued in accordance with this Section and the
16 applicable municipal or county ordinance. Service of the
17 summons and a copy of the petition may be by any method
18 provided by Section 2-203 of the Code of Civil Procedure or by
19 certified mail, return receipt requested, provided that the
20 total amount of fines and penalties for final determinations of
21 parking, standing, compliance, automated speed enforcement
22 system, or automated traffic law violations does not exceed
23 \$2500. If the court is satisfied that the final determination
24 of parking, standing, compliance, automated speed enforcement
25 system, or automated traffic law violation was entered in
26 accordance with the requirements of this Section and the

1 applicable municipal or county ordinance, and that the
2 registered owner or the lessee, as the case may be, had an
3 opportunity for an administrative hearing and for judicial
4 review as provided in this Section, the court shall render
5 judgment in favor of the municipality or county and against the
6 registered owner or the lessee for the amount indicated in the
7 final determination of parking, standing, compliance,
8 automated speed enforcement system, or automated traffic law
9 violation, plus costs. The judgment shall have the same effect
10 and may be enforced in the same manner as other judgments for
11 the recovery of money.

12 (g) The fee for participating in a traffic education
13 program under this Section shall not exceed \$25.

14 A low-income individual required to complete a traffic
15 education program under this Section who provides proof of
16 eligibility for the federal earned income tax credit under
17 Section 32 of the Internal Revenue Code or the Illinois earned
18 income tax credit under Section 212 of the Illinois Income Tax
19 Act shall not be required to pay any fee for participating in a
20 required traffic education program.

21 (Source: P.A. 97-29, eff. 1-1-12; 97-333, eff. 8-12-11; 97-672,
22 eff. 7-1-12; 98-556, eff. 1-1-14; 98-1028, eff. 8-22-14.)

23 ARTICLE 25. COUNTY MOTOR FUEL TAX

24 Section 25-5. The Counties Code is amended by changing

1 Section 5-1035.1 as follows:

2 (55 ILCS 5/5-1035.1) (from Ch. 34, par. 5-1035.1)

3 Sec. 5-1035.1. County Motor Fuel Tax Law.

4 (a) The county board of the counties of DuPage, Kane, Lake,
5 Will, and McHenry may, by an ordinance or resolution adopted by
6 an affirmative vote of a majority of the members elected or
7 appointed to the county board, impose a tax upon all persons
8 engaged in the county in the business of selling motor fuel, as
9 now or hereafter defined in the Motor Fuel Tax Law, at retail
10 for the operation of motor vehicles upon public highways or for
11 the operation of recreational watercraft upon waterways. Kane
12 County may exempt diesel fuel from the tax imposed pursuant to
13 this Section. The initial tax rate may not be less than ~~be~~
14 ~~imposed, in half-cent increments, at a rate not exceeding 4~~
15 cents per gallon of motor fuel sold at retail within the county
16 for the purpose of use or consumption and not for the purpose
17 of resale and may not exceed 8 cents per gallon of motor fuel
18 sold at retail within the county for the purpose of use or
19 consumption and not for the purpose of resale. The proceeds
20 from the tax shall be used by the county solely for the purpose
21 of operating, constructing and improving public highways and
22 waterways, and acquiring real property and right-of-ways for
23 public highways and waterways within the county imposing the
24 tax.

25 (a-5) By June 1, 2020, and by June 1 of each year

1 thereafter, the Department of Revenue shall determine an annual
2 rate increase to take effect on July 1 of that calendar year
3 and continue through June 30 of the next calendar year. Not
4 later than June 1 of each year, the Department of Revenue shall
5 publish on its website the rate that will take effect on July 1
6 of that calendar year. The rate shall be equal to the product
7 of the rate in effect multiplied by the transportation fee
8 index factor determined under Section 2e of the Motor Fuel Tax
9 Law. The rate shall be rounded to the nearest one-tenth of a
10 one cent. Each new rate may not exceed the rate in effect on
11 June 30 of the previous year plus one cent.

12 (b) A tax imposed pursuant to this Section, and all civil
13 penalties that may be assessed as an incident thereof, shall be
14 administered, collected and enforced by the Illinois
15 Department of Revenue in the same manner as the tax imposed
16 under the Retailers' Occupation Tax Act, as now or hereafter
17 amended, insofar as may be practicable; except that in the
18 event of a conflict with the provisions of this Section, this
19 Section shall control. The Department of Revenue shall have
20 full power: to administer and enforce this Section; to collect
21 all taxes and penalties due hereunder; to dispose of taxes and
22 penalties so collected in the manner hereinafter provided; and
23 to determine all rights to credit memoranda arising on account
24 of the erroneous payment of tax or penalty hereunder.

25 (c) Whenever the Department determines that a refund shall
26 be made under this Section to a claimant instead of issuing a

1 credit memorandum, the Department shall notify the State
2 Comptroller, who shall cause the order to be drawn for the
3 amount specified, and to the person named, in the notification
4 from the Department. The refund shall be paid by the State
5 Treasurer out of the County Option Motor Fuel Tax Fund.

6 (d) The Department shall forthwith pay over to the State
7 Treasurer, ex-officio, as trustee, all taxes and penalties
8 collected hereunder, which shall be deposited into the County
9 Option Motor Fuel Tax Fund, a special fund in the State
10 Treasury which is hereby created. On or before the 25th day of
11 each calendar month, the Department shall prepare and certify
12 to the State Comptroller the disbursement of stated sums of
13 money to named counties for which taxpayers have paid taxes or
14 penalties hereunder to the Department during the second
15 preceding calendar month. The amount to be paid to each county
16 shall be the amount (not including credit memoranda) collected
17 hereunder from retailers within the county during the second
18 preceding calendar month by the Department, but not including
19 an amount equal to the amount of refunds made during the second
20 preceding calendar month by the Department on behalf of the
21 county; less 2% of the balance, which sum shall be retained by
22 the State Treasurer to cover the costs incurred by the
23 Department in administering and enforcing the provisions of
24 this Section. The Department, at the time of each monthly
25 disbursement to the counties, shall prepare and certify to the
26 Comptroller the amount so retained by the State Treasurer,

1 which shall be transferred into the Tax Compliance and
2 Administration Fund.

3 (e) A county may direct, by ordinance, that all or a
4 portion of the taxes and penalties collected under the County
5 Option Motor Fuel Tax shall be deposited into the
6 Transportation Development Partnership Trust Fund.

7 (f) Nothing in this Section shall be construed to authorize
8 a county to impose a tax upon the privilege of engaging in any
9 business which under the Constitution of the United States may
10 not be made the subject of taxation by this State.

11 (g) An ordinance or resolution imposing a tax hereunder or
12 effecting a change in the rate thereof shall be effective on
13 the first day of the second calendar month next following the
14 month in which the ordinance or resolution is adopted and a
15 certified copy thereof is filed with the Department of Revenue,
16 whereupon the Department of Revenue shall proceed to administer
17 and enforce this Section on behalf of the county as of the
18 effective date of the ordinance or resolution. Upon a change in
19 rate of a tax levied hereunder, or upon the discontinuance of
20 the tax, the county board of the county shall, on or not later
21 than 5 days after the effective date of the ordinance or
22 resolution discontinuing the tax or effecting a change in rate,
23 transmit to the Department of Revenue a certified copy of the
24 ordinance or resolution effecting the change or
25 discontinuance.

26 (h) This Section shall be known and may be cited as the

1 County Motor Fuel Tax Law.
2 (Source: P.A. 98-1049, eff. 8-25-14.)

3 ARTICLE 30. SUPPLEMENTAL TRANSPORTATION FUNDING

4 Section 30-5. The Department of Transportation Law of the
5 Civil Administrative Code of Illinois is amended by adding
6 Section 2705-615 as follows:

7 (20 ILCS 2705/2705-615 new)

8 Sec. 2705-615. Supplemental funding; Illinois
9 Transportation Enhancement Program.

10 (a) In addition to any other funding that may be provided
11 to the Illinois Transportation Enhancement Program from
12 federal, State, or other sources, including, but not limited
13 to, the Transportation Alternatives Set-Aside of the Surface
14 Transportation Block Grant Program, the Department shall set
15 aside \$50,000,000 received by the Department from the Road Fund
16 for the projects in the following categories: pedestrian and
17 bicycle facilities and the conversion of abandoned railroad
18 corridors to trails.

19 (b) Except as provided in subsection (c), funds set aside
20 under subsection (a) shall be administered according to the
21 requirements of the current Guidelines Manual published by the
22 Department for the Illinois Transportation Enhancement
23 Program, including, but not limited to, decision-making by the

1 Department and the applicable Metropolitan Planning
2 Organization and proportional fund distribution according to
3 population size.

4 (c) For projects funded under this Section:

5 (1) local matching funding shall be required according
6 to a sliding scale based on community size, median income,
7 and total property tax base;

8 (2) Phase I Studies and Phase I Engineering Reports are
9 not required to be completed before application is made;
10 and

11 (3) at least 25% of funding shall be directed towards
12 projects in high-need communities, based on community
13 median income and total property tax base.

14 (d) The Department shall adopt rules necessary to implement
15 this Section.

16 (e) The Department shall adhere to a 2-year funding cycle
17 for the Illinois Transportation Enhancement Program with calls
18 for projects at least every other year.

19 (f) The Department shall make all funded and unfunded the
20 Illinois Transportation Enhancement Program applications
21 publicly available upon completion of each funding cycle,
22 including how each application scored on the program criteria.

23 ARTICLE 99. EFFECTIVE DATE

24 Section 999. Effective date. This Act takes effect upon
25 becoming law.